Government of the

North-West Frontier Province

Finance Department

Memorandum Explanatory of the Budget

AND

PROPOSALS

FOR

NEW EXPENDITURE

FOR THE YEAR

1945-46

(As passed by the Legislative Assembly)

Printed by the Manager,
Government Printing and Stationery,
North-West Frontier Province,
Peshawar

1945

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OF
RECEIPTS AND DISBURSEMENTS

NORTH-WEST FRONTIER

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General Abstract of Receipts

Figures are in

Heads of account	Budget Estimate, 1945-46	Revised Estimate, 1944-45	Budget Estimate, 1944-45	Accounts, 1943-44	Revised Estimate, 1943-44
	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE AND RECEIPTS					
IV—Taxes on Income other than Corporation Tax ..	24,04	26,56	23,69	19,50	19,50
VII—Land Revenue (Net) ..	22,68	22,68	21,94	23,22	21,82
VIII—Provincial Excise	16,01	20,48	11,77	14,00	12,10
IX—Stamps	10,52	10,45	7,86	10,05	786
X—Forest	14, 4	15,71	8,04	21,01	20,60
XI—Registration	1,37	1,40	1,10	1,34	1,10
XII—Receipts under Motor Vehicles Acts ..	2,77	2,82	2,79	2,93	2,79
XIII—Other Taxes and Duties ..	4,51	4,51	2,67	3,00	2,73
XVII—Irrigation etc.—Works for which Capital Accounts are kept (Net Receipts).	21,61	21,45	20,87	23,53	21,74
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.	36	40	31	57	34
XX—Interest	46	50	44	64	67
XXI—Administration of Justice ..	3,63	4,26	2,84	3,26	3,11
XXII—Jails and Convict Settlements ..	2,85	2,90	2,83	3,19	3,25
XXIII—Police ..	1,04	1,28	48	1,32	1,35
XXVI—Education	1,55	1,58	1,46	1,39	1,48
XXVII—Medical	2,61	2,89	2,06	2,09	1,67
XXVIII—Public Health	10	12	10	11	10
XXIX—Agriculture	14,18	12,53	1,24	1,76	1,69
XXX—Veterinary	52	59	49	18	31
XXXI—Co-operation	20	21	16	43	42
XXXII—Industries	58	50	97	89	99
XXXVI—Miscellaneous Departments ..	2	6	1	2	1
XXXIX—Civil Works	3,27	4,96	3,98	7,11	8,16
XLI—Receipts from Electricity Schemes—Hydro-Electric Scheme and Thermo-Electric Scheme (Net Receipts).	5,51	4,62	4,90	3,35	2,95
XLIV—Receipts in-aid of Superannuation ..	83	89	4 1	93	71
XLV—Stationery and Printing ..	28	28	26	30	26
XLVI—Miscellaneous	3,23	2,86	2,73	2,99	2,91
XLIX—Grants-in-aid from Central Government ..	1,00,00	1,00,00	1,00,00	1,00,00	1,00,00
L—Miscellaneous adjustments between Central and Provincial Governments.	1	1	...	1	--
LI—Extraordinary Receipts	6,87	7,77	..	5,04	4,00
LII—B—Civil Defence	1,39	67	42	1,57	1,31
Total Revenue carried over ..	2,67,49	2,75,94	2,26,82	2,55,73	2,45,91

PROVINCE GOVERNMENT

for the year 1945-46

and Expenditure

thousands of rupees

Heads of account	Budget Estimate, 1945-46	Revised Estimate, 1944-45	Budget Estimate, 1944-45	Accounts, 1943-44	Revised Estimate, 1943-44
	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE.					
7—Land Revenue	8,49	8,32	7,99	8,45	8,89
8—Provincial Excise	1,29	1,14	1,04	84	88
9—Stamps	42	42	36	40	36
10—Forest	7,37	15,57	5,71	12,24	16,30
11—Registration	21	20	17	17	17
12—Charges on account of Motor Vehicles Acts ..	98	99	87	81	82
13—Other Taxes and Duties	10	12	9	9	9
17—Interest on Works for which Capital Accounts are kept.	33	29	27	26	26
18—Other Revenue Expenditure financed from ordinary Revenue—					
A—Irrigation Works in charge of Public Works Officers.	5,89	8.51	4,77	3,81	4,39
A—Irrigation Works in charge of Civil Officers.	1,04	85	66	57	69
B—Navigation, Embankment and Drainage Works.	3.44	1,58	1,16	1,58	1,26
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	26	1,58	1,27	6	16
22—Interest on Debt and other Obligations ..	—55	—33	—39	—20	—30
23—Appropriation for Reduction or Avoidance of Debt.	91	10,91	91	91	91
25—General Administration	28,30	28,15	25,12	25,41	25,47
27—Administration of Justice ..	9,02	8,82	8,66	8,14	8,24
28—Jails and Convict Settlements ..	18,40	18,25	16,95	17,82	17,84
29—Police	55,26	55,76	50,95	47,26	49,99
36—Scientific Departments	7	9	6	6	6
37—Education	29,39	28,39	27,82	26,78	26,92
38—Medical	12,43	12,58	10,56	9,80	10,44
39—Public Health	1,89	2,00	1,99	1,73	1,93
40—Agriculture	17,57	14,58	2,91	3,13	3,20
41—Veterinary	3,19	2,85	2,85	2,50	2,51
42—Co-operation	1,94	1,75	1,89	1,62	1,75
43—Industries	98	1,30	1,33	2,76	2,70
45—Broadcasting	2	2	2	2	2
47—Miscellaneous Departments ..	5	4	4	3	3
50—Civil Works	35,89	37,80	29,31	32,44	35,81
52—Interest on capital outlay on Electricity Schemes.	3,07	2,89	2,87	2,75	2,76
52-A—Other Revenue Expenditure connected with Electricity Schemes.	..	..	..	..	..
53—Capital outlay on Electricity Schemes within the Revenue Account.	4,68	2,57	2,05	2,64	2,88
54—Famine	10	10	10	10	10
55—Superannuation Allowances and Pensions ..	12,08	11,67	10,17	10,39	9,89
55-A—Commutation of Pensions financed from Ordinary Revenues.	1,67	1,74	1,45	76	1,39
56—Stationery and Printing	3,13	3,10	2,97	3,64	3,75
57—Miscellaneous	2,16	2,31	1,94	1,77	1,85
63—Extraordinary Charges	5,33	4,74	1,63	1,29	1,38
63-A—Expenditure on Post War Planning and Development.	1,22	—	..	..	
64—B—Civil Defence	1,71	30	95	2,53	3,10
Total Expenditure charged to Revenue carried over.	2,79,73	2,91,95	2,29,47	2,35,36	2,48,89

NORTH-WEST FRONTIER

Detailed Estimates

General Abstract of Receipts and

Figures are in thousands

Heads of Account	Budget Estimate, 1945-46	Revised Estimate, 1944-45	Budget Estimate, 1944-45	Accounts, 1943-44	Revised Estimate, 1943-44
	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward ..	2,67,49	2,75,94	2,26,82	2,55,73	2,45,93
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.					
PUBLIC DEBT.					
Permanent Debt	..	..	..	..	..
Loans from the Central Government	14,31	10,70	..	..	..
Floating Debt	..	..	..	..	..
Total Public Debt ..	14,31	10,70	..	..	..
UNFUNDED DEBT.					
State Provident Funds	4,48	4,40	4,35	4,36	4,24
DEPOSITS AND ADVANCES.					
DEPOSITS NOT BEARING INTEREST—					
A—Sinking Funds.					
Appropriation for reduction or avoidance of debt—Sinking Funds—					
Other Appropriations	91	10,91	91	91	91
Sinking Fund Investment Account	..	..	..	..	..
B—Reserve Funds					
Famine Relief Fund	14	13	13	12	12
Provincial Road Fund—Other Accounts	1,00	1,00	1,00	1,00	1,00
Depreciation Reserve Fund—Electricity	1,77	1,61	1,61	2,85	2,86
Depreciation Reserve Fund—Government Presses ..	14	14	15	13	15
Other Deposit Accounts.					
Deposits of Local Funds	45,00	42,00	32,50	36,15	34,30
Departmental and Judicial Deposits—Civil Deposits	1,28,20	1,31,10	1,10,67	1,13,89	1,21,91
Other Accounts—					
Subvention from the Central Road Fund ..	9	1,23	14	3,63	4,45
Deposit account of grant for Economic Development and Improvement of rural areas	7	7	16	71	60
Deposit account of grants made by the Imperial Council of Agricultural Research	40	79	50	..	40
Deposit account of gran. from the Sugar Excise Fund ..	35	..	..	..	..
Deposit on account of central transactions in non-Bank Treasuries and Sub-Treasuries	..	6,00	..	..	..
ADVANCES NOT BEARING INTEREST.					
Advances repayable	7,01	13,78	7,50	8,49	16,01
Permanent Advances	3	3	2	3	2
Account with the Government of Burma	1	11	1	..	1
Accoun with the Reserve Bank	5	7	5	5	6
SUSPENSE					
Suspense Accounts	..	34,55	30.49	25,01	30,49
Cheques and Bills	..	1,31,85	69,88	92,50	69,88
Departmental and Similar Accounts	..	1,19	72	1,19	72
Total Deposits and Advances ..	1,85,17	3,76,58	2,56,44	2,86,66	2,83,89
Loans and Advances by the Provincial Government ..	8,88	2,62	3,25	8,28	7,13
Remittances within India	7,53,94	7,95,98	7,56,49	7,39,22	7,56,49
Total Debt, Deposits, Advances, Suspense and Remittance Heads ..	9,66,78	11,90,26	10,20,53	10,38,52	10,51,75
Total Provincial Receipts ..	12,34,27	14,66,20	12,47,35	12,94,25	12,97,68
Opening Balance ..	75,59	96,43	86,67	1,10,57	1,10,57
Grand Total ..	13,09,86	15,62,63	13,34,02	14,04,82	14,08,25

PROVINCE GOVERNMENT

for the year 1945-46

Expenditure—concluded

of rupees

Heads of Account	Budget Estimate, 1945-46	Revised Estimate, 1944-45	Budget Estimate, 1944-45	Accounts, 1943-44	Revised Estimate, 1943-44
	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward ..	2,79,73	2,91,95	2,29,47	2,35,36	2,48,89
CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.					
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	..	—66	..	—24	—25
81-A—Capital outlay on Electricity Schemes	2,10	1,04	1,55	1,30	1,42
85-A—Capital outlay on Provincial Schemes connected with the War, 1939	—30,66	44,91	—1,77	22,33	3,33
Total Capital Expenditure outside the Revenue Account ..	—28,56	45,29	—22	23,39	4,50
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.					
PUBLIC DEBT.					
Permanent Debt	..	..	..	..	..
Loans from the Central Government	6,59	2,96	1,00	2,00	92
Floating Debt	..	..	..	..	..
Total Public Debt ..	6,59	2,96	1,00	2,00	92
UNFUNDED DEBT					
State Provident Funds	2,34	2,36	2,86	2,44	2,26
DEPOSIT AND ADVANCES.					
DEPOSITS NOT BEARING INTEREST—					
A—Sinking Funds.					
Appropriation for Reduction or Avoidance of Debt—					
Sinking Funds—					
Other Appropriations	..	..	..	..	..
Sinking Fund Investment Account	..	..	..	..	..
B—Reserve Funds.					
Famine Relief Fund	20	..	..	55	55
Provincial Road Fund—Other Accounts	1,00	1,05	1,00	97	1,02
Depreciation Reserve Fund—Electricity	1,61	2,84	2,85	1,60	1,60
Depreciation Reserve Fund—Government Presses ..	2	..	2	4	5
C—Other Deposit Accounts.					
Deposits of Local Funds	43,00	41,50	30,50	33,95	32,28
Departmental and Judicial Deposits :—					
Civil Deposits	1,17,13	1,18,26	1,16,59	1,12,53	1,32,14
Other Accounts :—					
Subvention from the Central Road Fund ..	9	1,53	14	3,56	4,67
Deposit Account of Grant for Economic Development and improvement of rural areas	16	20	26	65	65
Deposit Account of grants made by the Imperial Council of Agricultural Research	40	79	50	..	40
Deposit Account of grants from the Sugar Excise Fund ..	35	..	..	..	..
Deposit on Account of Central transactions in non-bank Treasuries and Sub-Treasuries	..	..	..	..	..
ADVANCES NOT BEARING INTEREST.					
Advances repayable	7,00	6,70	7,50	15,41	16,02
Permanent Advances	3	3	3	..	3
Account with the Government of Burma	1	11	1	..	1
Account with the Reserve Bank	5	6	5	6	5
SUSPENSE.					
Suspense Accounts	..	34,50	30,49	28,88	34,38
Cheques and Bills	..	1,31,85	69,88	92,50	69,88
Departmental and Similar Accounts	..	1,19	72	1,26	72
Total Deposits and Advances ..	1,71,05	3,40,61	2,60,54	2,91,96	2,94,45
Loans and Advances by the Provincial Government ..	1,81	8,17	1,63	1,32	1,67
Remittances within India	7,54,25	7,95,70	7,56,49	7,51,92	7,68,89
Total Debt, Deposits, Advances, Suspense, and Remittance Heads ..	9,36,04	11,49,80	10,22,57	13,49,64	10,68,19
Total Provincial Disbursements ..	11,87,21	14,87,04	12,51,82	13,08,39	13,21,53
Closing Balance ..	1,22,65	75,59	82,20	96,43	86,67
Grand Total ..	13,09,86	15,62,63	13,34,02	14,04,82	14,08,25

PART I

MEMORANDUM

EXPLANATORY OF THE

BUDGET

FOR THE YEAR

1945-46

PART I-A.

Memorandum by the Financial Secretary on the Budget Estimates for 1945-46.

[Figures are in thousands of rupees.]

1. The revised estimates and accounts for the year 1943-44, the budget and revised estimates for the year 1944-45, and the budget estimates for 1945-46 are tabulated below :—

	Revised Estimate, 1943-44.	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
I—Revenue Account.					
Opening balance ...	44,11	44,11	41,15	64,48	48,47
Revenue including subvention...	2,45,93	2,55,73	2,26,82	2,75,94	2,67,49
Expenditure charged to Revenue	2,48,89	2,35,36	2,29,47	2,91,95	2,79,73
Revenue surplus or deficit ...	−2,96	+20,37	−2,65	−16,01	−12,24
Closing balance ...	41,15	64,48	38,50	48,47	36,23
II—Capital and Debt Head Transactions.					
Opening balance ...	66,46	66,46	45,52	31,95	27,12
Receipts ...	10,51,75	10,38,52	10,20,53	11,90,26	9,66,78
Disbursements ...	10,72,69	10,73,03	10,22,35	11,95,09	9,07,48
Closing balance ...	45,52	31,95	43,70	27,12	86,42
Total balance in Accounts I and II—					
Opening balance ...	1,10,57	1,10,57	86,67	96,43	75,59
Closing balance ...	86,67	96,43	82,20	75,59	1,22,65

Variations between (i) the accounts, 1943-44 and the revised estimate for that year, (ii) the revised estimate, 1944-45 and the budget estimate for that year, and (iii) the budget estimate, 1945-46 and the revised estimate, 1944-45, are explained in the following paragraphs.

(i) ACCOUNTS, 1943-44.

REVENUE ACCOUNT.

2. In the revised estimates for the year 1942-43, revenue was estimated at 2,45,93 and expenditure at 2,48,89, resulting in a deficit of 2,96, which was expected to reduce the cumulative revenue surplus of 44,11, brought forward from previous years, to 41,15 at the close of the year. The actual position however proved to be more favourable than the estimates. The revenue collected, including the subvention of one crore of rupees from the Central Exchequer, amounted to 2,55,73 and exceeded the revised estimate by 9,80. The expenditure on revenue account, on the other hand, fell short of the estimate by 13,53, the total being 2,35,36 against the revised estimate of 2,48,89. The improvement in revenue and the savings in expenditure, together amounting to 23,33, converted the expected deficit of 2,96 into an actual surplus of 20,37. The year 1943-44 thus closed with a total revenue balance of 64,48.

3. Improvements in revenue receipts occurred under almost all major heads. Noteworthy increases were under Land Revenue

(1,40) resulting from the high prices of agricultural produce and increased attention to collection work; under Provincial Excise (1,90) on account of an increase in the rates of duty on country spirit, and a greater consumption of liquor caused, apparently by increased prosperity; under Stamps (2,19) because of the tendency of the public to invest surplus money in immovable property, and increased litigation chiefly on redemptions of mortgages and pre-emption cases; under Irrigation (2,02) partly on account of better realisation of water rates as a result of the improvement in the economic condition of the zamindars, and partly because of savings in working expenses owing to delay in the receipt of bills for stores; and under Extraordinary Receipts (1,04) as a result of the imposition of dealers' registration fees, and organisational charges on the export of certain commodities from the Province after the preparation of the revised estimates. Apart from the Extraordinary Receipts, which could not have been foreseen, the failure to include other increases in the revised estimates is explained by the fact that the totals were unprecedented, unsupported by past actuals, and were the result of conditions which were extremely impermanent.

4. About 11,00 out of the saving of 13,53 in expenditure was not a real saving, being the result of delay in the adjustment in the accounts of the cost of supplies made and services rendered to the North-West Frontier Province Government in the year 1943-44. The balance of the savings were contributed by several departments, mainly on account of vacancies. A saving of 63 also occurred under Commutation of Pensions.

CAPITAL AND DEBT HEAD TRANSACTIONS.

5. This section of the accounts for the year 1943-44 closed with a balance of 31,95 against 45,52 forecast in the revised estimate for the year. The decline in the balance was due to a larger capital expenditure (18,89) mainly on account of purchases of standard cloth, which was partly counter-balanced by an increase in the net receipts under Deposits, Advances, Suspense and Remittances (5,32).

(ii) REVISED ESTIMATES, 1944-45.

REVENUE ACCOUNT.

6. The year 1944-45 opened with a revenue balance of 64,48 instead of 41,15 which had been estimated at the time of the preparation of the budget. The revised estimate of revenue for this year stands at 2,75,94 involving an increase of 49,12 over the original estimate of 2,26,82. But against this increase in revenue, the revised estimate of expenditure also shows a net increase of 62,48; the total estimated expenditure being 2,91,95 against the budget estimate of 2,29,47. The year's working is thus expected to result in a net deficit of 16,01, which will reduce the revenue balance of 64,48 brought forward from previous years to 48,47 at the close of the year.

7. The upward tendency, observed in the last few years, has continued this year and almost every revenue head shows an increase over the original estimate. Important increases of over a lakh are summarily explained below :—

Taxes on Income	2,87	Based on the latest information received from the Government of India.
Provincial Excise	8,71	Higher bids at excise auctions, increased rates of duty on country liquor and an increase in the issue price of excise opium.

Stamps	2,59	Investments in immoveable property and increased litigation chiefly arising out of transfers of property.
Forests	7,67	Sales of timber for the manufacture of fruit packing cases, increased supply of firewood, telegraph poles and ballies, larger sales of trees.
Other Taxes and Duties	1,84	Due to the doubling of the Entertainment Tax.
Administration of Justice	1,42	Imposition and recovery of abnormally heavy fines chiefly in control cases.
Agriculture	11,29	Mainly on account of sale proceeds of wheat seed in connection with the Grow More Food Campaign.
Extraordinary Receipts	7,77	Organisational charges expected to be realised on the export of *gur* and other commodities, and fees for the registration of dealers in various commodities, which were not included in the original estimates as the position in regard to them was obscure at the time of the preparation of the budget.

8. Expenditure, according to the revised estimates, stands at 2,91,95 and exceeds the sanctioned budget by 62,48. An important cause of this excess is the expenditure on dearness allowance, which was increased during the year, and on War allowance, which was granted for the first time. The total expenditure on this account is 23,89 spread over practically all expenditure heads. The reasons for other large excesses on particular heads are summarised below :—

Forests	9,86	Payment of outstanding arrears for timber used on making fruit packing cases, provision for the Village Plantation Scheme and increased exploitation of Shisham, firewood and charcoal.
Irrigation Works	4,66	Mainly on account of repairs to flood damages and extensions and improvements in pursuance of the Grow More Food effort.
Appropriation for Reduction or Avoidance of Debt	10,00	A special contribution of 10,00 has been made to the Sinking Fund for the redemption of the N.-W. F. P. Loan, 1952 out of the balance in the revenue account.

General Administration	3,03	Revision of the rates of pay of low paid clerks and peons, increase in the rates of dearness and travelling allowances the grant of a War allowance and the general rise in prices.
Jails and Convict Settlements	1,30	Increases in the rates of dearness and travelling allowances, the grant of War allowance, rise in prices of food-stuffs, clothing, medicines, etc., purchase of a large quantity of cotton yarn for use in jail factories, and increase in the maintenance charges of N.-W. F. P. Prisoners in Jails of other Governments.
Police	4,81	Grant of War allowance to the lower ranks and refund of excess recoveries effected from the Government of India in 1943-44 on account of the Additional Police.
Medical	2,02	Purchase of mepacrine and quinacrine for sale to the public, increased cost of articles of diet, etc., and adjustment of debits relating to 1943-44 in 1944-45.
Agriculture	11,67	Mainly on account of expenditure on the purchase and distribution of wheat seed in order to stimulate the production of food.
Civil Works	8,49	Repair to flood damages, increased cost of labour and material, and increased expenditure on road development works financed from the Central Road Development Fund, payments of outstanding arrears for stores, and certain additional works.
Superannuation allowances and pensions	1,50	Increase in the number of pensioners and a temporary increase in small pensions.
Extraordinary Charges	3,11	Mainly on account of the introduction of rationing in Peshawar and the expansion of the Civil Supplies and Price Control Organisation.

9. *Utilisation of unanticipated credits.*—Under the rules of classification of public accounts issued by the Auditor General of India,

certain kinds of credits are accounted for as deductions from expenditure instead of as receipts under the revenue heads concerned. Provision for such credits as can be foreseen at the time of preparing the budget estimates is made in the demands for grants for expenditure, by *deduct* entry, and the approval of the Assembly is taken for the net amount of the grant. It sometime happens that the actual recoveries, which are accounted for as minus expenditure, exceed expectations, with the result that the spending power of the authorities concerned under the detailed heads of the gross grant is correspondingly increased. The question of the utilisation of such unforeseen excess credits was examined by the Public Accounts Committee of the North-West Frontier Province Legislative Assembly. Adopting a decision made by the Government of India they advised, in paragraph 24 of their Report, that cases of utilisation of excess credits arising during the course of a year on expenditure should be brought to the notice of the Legislative Assembly by a specific mention of the fact in the explanatory memorandum of the budget if the credits were noticed before the preparation of the revised estimates, or by specific inclusion in the Appropriation Accounts if they were noticed thereafter. A statement has accordingly been prepared showing the excess credits which have arisen during the course of the year and are expected to be utilised wholly or in part, and is appended as an Annexure to this Memorandum. The figures in the statement are approximate as exact actuals are not ascertainable in advance. Excess credits of less than 2 under any one sub-head have been ignored as recommended by the Public Accounts Committee.

CAPITAL AND DEBT HEAD TRANSACTIONS.

10. This section of the accounts opened with a cash balance of 31,95 instead of 45,52 as was estimated when the budget was framed (see paragraph 5). The budget estimates for 1944-45, provided for 10,20,53 under receipts and 10,22,35 under disbursements, or a net decrease of 1,82 in the balance. In the revised estimate it is expected that receipts will amount to 11,90,26 and disbursements to 11,95,09 resulting in a net reduction of 4,83 in the cash balance. There is actually a net increase of 40,46 in the balances under the several Debt, Deposits, Advances, Suspense and Remittance heads, due mainly to increases in Provident Fund Deposits (2,04), Sinking Fund for the North-West Frontier Province Loan, 1937—1952 (10,91). Deposit made by the Government of India on account of Central transactions arising at Provincial treasuries (6,00), Civil Deposits (12,84), and recoveries of Repayable Advances (7,08) ; but these increases are more than counter-balanced by heavy capital expenditure of 44,91 on purchases of foodgrains and standard cloth. The net effect is the expected decrease of 4,83 in the cash balance.

WAYS AND MEANS.

11. The year 1944-45 opened with a total cash balance of 96,43 in the Revenue and Debt Heads sections combined and, if the provisions made in the revised estimates materialise, will close with a balance of 75,59. This figure is well above the minimum working balance of eight lakhs of rupees which the Provincial Government has to maintain in treasuries and the Reserve Bank. During the course of the year the cash balance has remained above the prescribed minimum, and the Provincial Government has had no occasion to borrow for ways and means purposes. In the early months of the financial year a large amount of surplus cash was in hand and it was possible to make a short term investment of 25 lakhs of rupees in Government of India Treasury Bills during the period from May to July 1944. Thereafter, a large proportion of the balance was taken

up by the purchase of food grain, in accordance with the general procurement scheme which was introduced throughout the Province in July. In addition to local purchases within the Province substantial consignments were received at irregular intervals from other provinces, involving considerable payments which could not be estimated in advance with any accuracy. This prevented any further investment and, later, coupled with the usual autumn slowing up of revenue collections, and with heavy Central drawings from our treasuries, caused some anxiety to the Finance Department during the period from October to December 1944. To relieve the position an advance of forty lakhs of rupees was obtained from the Central Government to cover divisible expenditure on Additional Police, subject to final readjustment later, and of six lakhs to meet Central drawals from Provincial treasuries. This latter advance is justified by the fact that in places where there is no branch of the Imperial Bank, transactions of the Central Government at Provincial treasuries and sub-treasuries are booked in the first instance as operations on the cash balances of the Province and are subsequently cleared by weekly adjustments against the balance of the Central Government through the Reserve Bank of India. As Central payments in this Province are generally larger than Central receipts, the North-West Frontier Province accounts carry a perpetual debit of approximately a week's net payments made on behalf of the Central Government. In the past the Provincial balance has normally been well above the immediate needs of the Province, and Central drawings have not been large. This year Central payments, and the Provincial requirements of cash to finance grain and standard cloth purchases have both increased. The Central Government have therefore agreed to place at the credit of the Provincial Government a permanent deposit to cover the amount by which the Provincial balance is depleted on account of Central transactions in non-Bank Provincial treasuries and sub-treasuries. The deposit is subject to periodical reviews and will be refunded when no longer required.

(iii) BUDGET ESTIMATES, 1945-46.

REVENUE ACCOUNT.

12. The budget estimates for 1945-46 provide for receipts amounting to 2,67,49 and for an expenditure from revenue of 2,79,73 resulting in a deficit of 12,24. Both sides of the estimates contain so many temporary items, arising from war conditions, but in many cases of considerable magnitude, that this deficit cannot be taken as a reliable indication of the basic financial position of the Province. It is not a matter for immediate concern, since the expenditure estimates include provision for capital expenditure of 6,61 on Irrigation Works, Electricity Extensions, and Commutation of Pensions, which might, with propriety, have been met by borrowing. The estimates also include an unusually large amount of non-recurring expenditure and of items which, though technically recurring, in that they will continue for more than one year, involve no permanent commitment.

13. The financial implications of the end of the war and a return to more normal conditions have been considered. The present estimates contain provision for Post War Planning Staff, but none of the schemes of post war development, which are under preparation, is yet ready for inclusion. The post war period will almost certainly see a fall in revenue under Income-Tax, Provincial Excise, Stamps, Forests, Land Revenue, Extraordinary Receipts, and other heads. On the other hand, it is hoped that it will be possible to end the expenditure on dearness and war allowance, and on

temporary establishments, such as various control and rationing organisations. It is, at present, difficult to forecast at what rate it will be possible to reduce expenditure, and when revenue will fall. As the basic causes for inflation on both sides are, in many cases, the same, there is some reason to hope that the removal of these causes may affect both sides simultaneously. The relative speed of the fall on both sides will, however, require careful attention. If the fall in revenue should markedly outstrip the reduction of expenditure, it may not be possible to avoid retrenchment. It is recognised that the maintenance of official expenditure at a relatively high level may be desirable during the transition period, but it is doubtful to what extent Provincial revenues will be able to contribute to this.

14. A comparison of the budget estimates for 1945-46 with the revised estimates for 1944-45 shows a fall of 8,45 in revenue and of 12,22 in expenditure. The variations are explained in detail in the Explanatory Memoranda in Part I-B.

15. The decrease in revenue falls under several heads, and is generally explained by the consideration that it would be imprudent to count on the maintenance of receipts at the present extraordinary level throughout the year. An accurate forecast is difficult to make, but it is at least possible that 1944-45 may prove to be a peak year. Important decreases occur under Taxes on Income (2,52) based on information received from the Government of India, Provincial Excise (4,47), Forests (1,22) due to an expected decline in the supply of firewood, telegraph poles, etc., Administration of Justice (63), Civil Works (1,69) on account of smaller recoveries of departmental charges and road development grants, and Extraordinary Receipts (90) due to the non-recurring nature of fees realised on stamping seized cloth. Set-off against these decreases there is an increase of 1,65 under Agriculture from expected sales of seed and of 89 in the net revenue from Electricity Schemes.

16. On the expenditure side there are decreases aggregating about 27,00 due to the absence of certain unusual payments included in the revised estimates for 1944-45, such as arrears for supplies and services brought forward from previous years (11,00), a special additional contribution to the Sinking Fund for the redemption of the North-West Frontier Province Loan, 1952 (10,00) and extraordinary expenditure on the repair of flood damages (about 6,00), but these decreases are partly counter-balanced by increases due to the inclusion of new expenditure (approximately 7,00), increased provision for expenditure under Agriculture on account of the seed distribution schemes (2,38) provision made for the payment of the dearness and war allowances for the whole year (3,50) expenditure on schemes of Post-War Planning and Development (1,22), and for certain outstanding adjustments under Civil Defence (1,41). Other smaller variations cancel each other.

17. Items of new expenditure included in the budget estimates for 1945-46 are summarised below :—

		Non-recurring. Rs.	Recurring. Rs.
Irrigation Works	...	2,48	...
General Administration	...	17	9
Jails and Convict Settlements	...	14	33
Education	...	6	39
Medical	...	2	11
Agriculture	...	35	8
Veterinary	...	1	11
Co-operation	...	22	...

		Non-recurring. Rs.	Recurring. Rs.
Civil Works	...	1,57	...
Hydro-Electric Department	...	3,42	13
Other Heads	...	14	6
Total	...	8,58	1,30
		9,88	

18. The general principle underlying the provisions made for new expenditure is to expend a portion of the Provincial balance on extensions and improvements to Irrigation and Electricity undertakings which are likely to yield or safeguard revenue or to result in savings of recurring maintenance charges, and to provide in a few cases for recurring expenditure which is either terminable or which involves a substantial compensating increase in revenue. Many cases of existing temporary and apparently necessary expenditure have been continued on a temporary basis. This principle was necessitated by the fact that the future financial position of the Province is at present obscure and permanent commitments cannot be undertaken until it is possible to say with certainty that Provincial revenues are capable of meeting additional recurring demands. The only non-terminable new expenditure of importance is that sanctioned under Education.

19. Important items of new expenditure for which provision has been made are extensions and improvements to certain Irrigation and Drainage Works, the grant of subsidies to zamindars towards the cost of digging masonary wells for irrigation, the continuance of the temporary post of Under Secretary, Local Self-Government, the grant of a war allowance to Head Warders and Warders in Jails, the opening of a Government Intermediate Arts College at Abbottabad, the conversion of three Lower Middle Schools into Anglo-Vernacular Middle Schools and three Anglo-Vernacular Middle Schools into High Schools, the opening of Civil Dispensaries at Pabbi and Manki Sharif, the purchase of three tractors under Agriculture, the appointment of a Revenue Officer in the Co-operative Department to revise and complete revenue records in connection with scheme for the consolidation of holdings, the construction of a Dispensary building at Pabbi and the construction and remetalling of certain roads under Civil Works, and capital expenditure on new electricity extensions and the purchase of a departmental telephone line by the Electricity Department.

CAPITAL AND DEBT HEAD TRANSACTIONS.

20. The transactions in this section of the accounts cannot be estimated accurately in advance. The figures included in the budget are as under :—

(i) Opening balance (see paragraph 10)		...	27,12
(ii) Net Receipts and Recoveries on Capital account from sale-proceeds of foodgrains and standard cloth		...	30,66
(iii) Debt, Deposits, Advances and Remittance transactions—			
Receipts	... 9,66,78		
Disbursements	... 9,36,04		
Net Receipts		...	30,74
Total		...	88,52

(iv) Deduct—Capital expenditure on Electricity Schemes met outside the Revenue Account ...	2,10
(v) Closing balance ...	86,42

The net receipts mentioned at item (iii) above are mainly on account of loans from the Government of India to meet the cost of seed distribution schemes (7,72), an increase in Provident Fund Deposits (2,14), and in Civil Deposits (11,07), expected recoveries of taccavi loans granted for seed purchases (7,07), and a net increase in the balances under other Deposits, Advances and Remittances (2,74).

WAYS AND MEANS.

21. The total Provincial balance is expected to be 75,59 at the commencement of the year 1945-46 and 1,22,65 at its close. In normal times such a balance would make it most unlikely that a loan or advance for Ways and Means purposes would be necessary during the year. Certain substantial items of revenue are, however, received at irregular intervals, and purchases of foodgrains and standard cloth involve heavy withdrawals of capital, which it is impossible to spread over the year. Although efforts will be made to avoid this course, it is possible that advances may be required to finance these transactions in the third quarter of the year.

A. P. LOW,
Secretary to Government,
North-West Frontier Province,
Finance Department.

Dated the 21st February, 1945.

ANNEXURE—(referred to in paragraph 9)

Utilisation of unanticipated credits 1944-45

Serial No.	Number and name of grant	Credits included in the original budget	Credits included in the revised estimate	Amount of unanticipated credits	Approximate amount of unanticipated credits in column 5 which is proposed to be utilised	Brief reasons for the accrual of unanticipated credits in column 5
1	2	3	4	5	6	7
		(Figures are in thousands of rupees)				
1	8—Irrigation Works (Excluding Establishment, Pensionary and Tools and Plant charges).	2,35	5,34	2,99	2,99	Mainly on account of the Government of India's share of expenditure on Grow More Food works and on Post War Planning.
2	9—Irrigation (Capital) Excluding Establishment, Pensionary and Tools and Plant charges.	66	1,76	1,10	90	Payment by the Government of India of 50 per cent. of the cost of constructing Stage I of the Kabul River Canal Right Bank Lift Irrigation Scheme.
3	10—Establishment, Pensionary and Tools and Plant charges of the P. W. D.	1,99	5,68	3,69	1,08	Represents departmental charges recoverable from the M. E. S. on account of works executed on their behalf.
4	11—General Administration	11	31	20	20	Recoveries from the Government of India on account of the appointment of the Director of Agricultural Production, the Post War Planning Secretariat Staff and the post of Assistant Secretary, Development Departments.
5	13—Jails and Convict Settlements.	20	38	18	18	Increases in the rates of convict labour and charges recoverable from the Gilgit Agency, and recovery of maintenance charges of military prisoners.
6	17—Agriculture ..	..	1,41	1,41	1,41	Due to the Government of India's share of expenditure on the Seed Distribution Scheme.
7	20—Industries ..	..	98	98	95	Due to the Government of India's share of expenditure on factories.
8	23—Civil Works (Excluding Establishment and Tools and Plant charges)	1,73	2,04	31	31	Due to works sanctioned by the Government of India during the year.
9	25—Commutation of Pensions financed from Ordinary Revenues.	60	91	31	29	Due to an unforeseen adjustment.
10	27—Extraordinary Charges	1,32	2,33	1,01	1,01	Due to an increase in expenditure (recoverable from the Government of India) on the National War Front and War Publicity Schemes resulting from enhanced rates of travelling allowance and dearness allowance, to expenditure on cinema vans (59) and expenditure on the Small Savings Scheme sanctioned after the budget was prepared (42).
	Total ..	8,96	21,14	12,18	9,32	

PART I-B.

Detailed Memoranda Explanatory of the Estimates of Revenue and Demands for Grants contained in the Detailed Estimates.

ESTIMATES OF REVENUE.

IV—Taxes on Income other than Corporation Tax.

		Rs.
Accounts, 1943-44	...	19,50,000
Budget Estimate, 1944-45	...	23,69,000
Revised Estimate, 1944-45	...	26,56,000
Budget Estimate, 1945-46	...	24,04,000

The Provincial Government's share of Income-Tax receipts under Section 138 of the Government of India Act, 1935, is booked under this head. The revised and budget estimates are based on the latest information received from the Government of India.

VII—Land Revenue.

		Rs.
Accounts, 1943-44	...	23,22,369
Budget Estimate, 1944-45	...	21,94,000
Revised Estimate, 1944-45	...	22,68,000
Budget Estimate, 1945-46	...	22,68,000

The main sub-heads of receipts under this head are :—

(i) Ordinary revenue.

(ii) Miscellaneous revenue.

Ordinary revenue is derived from fixed and fluctuating collections. The latter are realised mainly in the Dera Ismail Khan District.

Miscellaneous revenue comprises receipts from Tirni or grazing dues, mutation fees, revenue record room receipts, and receipts from the sale of Government lands.

The increase in the revised estimate, 1944-45, and budget estimate, 1945-46, falls mainly under the Sub-Head "Ordinary Revenue—Fixed Collections" and is due to the prevailing high prices of agricultural produce and the special efforts on the part of revenue officers in realisation.

VIII—Provincial Excise.

		Rs.
Accounts, 1943-44	...	13,99,772
Budget Estimate, 1944-45	...	11,77,000
Revised Estimate, 1944-45	...	20,48,000
Budget Estimate, 1945-46	...	16,01,000

The income under this head consists of (i) license fees for whole-sale and retail shops for various excisable articles such as country spirits, foreign liquors, opium, charas and "bhung", (ii) still head duty on liquors manufactured in the Punjab and United Provinces and consumed in this Province, (iii) sale proceeds of excise opium purchased from the factory at Ghazipur and (iv) import duty on charas.

The increase in the revised estimate is due mainly to (1) higher bids received at excise auctions for country spirit and opium shops for 1944-45, (2) increase in the rates of duty on country liquor and (3) increase in the issue price of excise opium.

The budget estimate for 1945-46 has been framed on the assumption that the income in that year may not reach the peak attained in 1944-45.

IX—Stamps.

		Rs.
Accounts, 1943-44	...	10,04,967
Budget Estimate, 1944-45	...	7,86,000
Revised Estimate, 1944-45	...	10,45,000
Budget Estimate, 1945-46	...	10,52,000

The income under this head is derived from the sale of judicial and non-judicial stamps, other than Entertainment Duty Stamps. Receipts realised by the sale of non-judicial stamps used by the public in payment of Government dues under the Motor Vehicles Taxation Act and the Motor Vehicles Act are first credited under this head and are transferred at the close of the year to the head "XII—Receipts under Motor Vehicles Acts".

The increase in the revised estimate is due mainly to current and to increased litigation owing to the rise in prosperity enjoyed by many classes.

The budget estimate for 1945-46 is based generally on the revised estimate for 1944-45.

X—Forest.

		Rs.
Accounts, 1943-44	...	21,00,865
Budget Estimate, 1944-45	...	8,04,000
Revised Estimate, 1944-45	...	15,71,000
Budget Estimate, 1945-46	...	14,49,000

The revenue under this head is derived from (i) the sale proceeds of timber, firewood, resin, grass and other produce of Government forests ; (ii) duty on timber imported from across the border ; (iii) seigniorage fees on trees, etc., sold from non-Government forest lands ; (iv) the exploitation of Shisham trees grown on the banks of the Lower Swat Canal ; and (v) miscellaneous fees, fines and forfeitures.

The increase in the revised estimate for 1944-45 is due mainly to :—

(1) the sale of timber which was originally purchased for the manufacture of fruit packing cases, the increased demand for firewood both by the public and the Army and additional supply of telegraph poles and ballies (Rs. 4,61,000) ;

(2) increased sales of trees, Shisham, timber and fuel (Rs. 2,70,000) ;

(3) larger import duty on foreign timber and the receipt of more drift timber on account of floods (Rs. 32,000) ; and

(4) other petty increases in revenue (Rs. 4,000).

The decrease in the budget estimate for 1945-46 is due mainly to an expected decline in the supply of firewood to the Army and of telegraph poles and ballies.

The following figures indicate the trend of the net revenue derived by the Forest Department in recent years :—

	Accounts, 1941-42.	Accounts, 1942-43.	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Revenue ...	12,89,005	15,80,873	21,00,865	8,04,000	15,71,000	14,49,000
Expenditure ...	5,23,571	7,61,528	12,24,310	5,71,000	15,57,000	7,37,000
Net Revenue ...	7,65,434	8,19,345	8,76,555	2,33,000	14,000	7,12,000

XI—Registration.

		Rs.
Accounts, 1943-44		1,33,748
Budget Estimate, 1944-45	...	1,10,000
Revised Estimate, 1944-45	...	1,40,000
Budget Estimate, 1945-46	...	1,37,000

Fees for the registration of documents, for giving copies of registered documents and for searching records, are the main sources of income under this head.

The increase both in the revised estimate for 1944-45 and the budget estimate for 1945-46 is due to an increase in transfers of immovable property, resulting from the general prosperity of certain sections of the population.

XII—Receipts under Motor Vehicles Act.

		Rs.
Accounts, 1943-44	...	2,93,311
Budget Estimate, 1944-45	...	2,79,000
Revised Estimate, 1944-45	...	2,82,000
Budget Estimate, 1945-46	...	2,77,000

The receipts recorded under this head are on account of :—

(1) fees realised for the registration of motor vehicles ;

(2) taxes paid under the North-West Frontier Province Motor Vehicles Taxation Act, 1937 ;

(3) fees paid under the Indian Motor Vehicles Act, 1939.

The increase in the revised estimate, 1944-45, is due chiefly to an anticipated contribution of Rs. 7,000 from the Central Road Fund for the proposed installation of a weigh-bridge at Abbottabad.

XIII—Other Taxes and Duties.

(1) Entertainment Tax.

(2) Receipts from Electricity Duties—Indian Electricity Act, 1910.

(3) Compensation received from the Central Government for suspension of Provincial measures of Taxation on wholesale trade in tabacco.

(4) Receipts under the North-West Frontier Province Sales of Motor Spirits Act, 1939.

		Rs.
Accounts, 1943-44	...	2,99,930
Budget Estimate, 1944-45	...	2,67,000
Revised Estimate, 1944-45	...	4,51,000
Budget Estimate, 1945-46	...	4,51,000

Income from the four taxes cited at the head of this memorandum is recorded under this head.

The increase in the revised estimate, 1944-45, and the budget estimate, 1945-46, occurs mainly under Entertainment Tax and is due to the doubling of the rate of the Tax from May 1944.

XVII—Irrigation Receipts (Gross).

		Rs.
Accounts, 1943-44	...	31,26,218
Budget Estimate, 1944-45	...	29,78,000
Revised Estimate, 1944-45	...	30,82,000
Budget Estimate, 1945-46	...	30,82,000

This head shows income derived from irrigation works for which capital accounts are kept, i.e., the Upper and the Lower Swat Canals

and the Kabul River, and Paharpur Canals. The income consists of water rates, lease money of water mills, rents of buildings and an indirect transfer from the head "Land Revenue" representing the amount of such revenue that can directly be attributed to the existence of the canals.

The increase in the revised estimate is due to an improvement in realisations as a result of the high price realised for agricultural produce.

XVII—Irrigation Receipts—Working Expenses.

	Works and other charges excluding Establishment, Pensionary and Tools and Plant Charges.	Establishment, Pensionary and Tools and Plant Charges.	Total.
	Rs.	Rs.	Rs.
Accounts, 1943-44 ...	4,24,414	3,49,125	7,73,539
Budget Estimate, 1944-45	4,66,000	4,24,745	8,90,745
Revised Estimate, 1944-45	6,84,000	2,52,623	9,36,623
Budget Estimate, 1945-46	6,10,000	3,10,514	9,20,514

NOTE.—The variations under "Establishment, Pensionary and Tools and Plant Charges" are explained in the note under that head.

Expenditure on the maintenance and improvement of canals for which capital accounts are kept is recorded under this head and is shown in the accounts by deduction from revenue under "XVII—Irrigation Receipts".

The increase in the revised estimate for 1944-45 under Works and Other Charges is due to the payment of arrears for stores purchased in previous years (Rs. 37,000) and special repairs to canals damaged by floods (Rs. 1,88,000).

The budget estimate for 1945-46 provides for normal expenditure on minor works and maintenance and repair, and in addition includes Rs. 1,53,000 for extensions and improvements detailed in Part II of this Memorandum.

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

	Rs.
Accounts, 1943-44 ...	57,285
Budget Estimate, 1944-45 ...	31,000
Revised Estimate, 1944-45 ...	40,000
Budget Estimate, 1945-46 ...	36,000

The bulk of the income under this is derived from water rates on certain of the smaller canals. Other items of receipts are mill rents and rents of civil canal bungalows and miscellaneous receipts such as passage contributions recoverable from the Military Department for officers lent to them.

The increase in the revised estimate is due to better collection of water rates, auction of mills at higher rates, and recovery of arrears of passage contribution in respect of certain officers.

The budget estimate for 1945-46 is based on the revised estimate for 1944-45, less arrears included therein.

XX—Interest.

	Rs.
Accounts, 1943-44 ...	63,707
Budget Estimate, 1944-45 ...	44,000
Revised Estimate, 1944-45 ...	50,000
Budget Estimate, 1945-46 ...	46,000

The interest realized on loans and advances granted by the Provincial Government is recorded under this head, as also the interest on temporary investment of surplus cash balances.

The increase in the revised estimate for 1944-45, is due to (i) interest recovered from the Central Co-operative Bank on a loan which has since been repaid and (ii) interest earned on a temporary investment of the surplus cash balance.

XXI—Administration of Justice.

	Rs.
Accounts, 1943-44 ...	3,26,286
Budget Estimate, 1944-45 ...	2,84,000
Revised Estimate, 1944-45 ...	4,26,000
Budget Estimate, 1945-46 ...	3,63,000

The receipts under this head represent mainly magisterial fines levied by Courts, commission on sale proceeds of attached property, and Judicial Record Room receipts. Such court fees as are realised in cash are also shown under this head.

The increase in the revised estimates is due mainly to the imposition and recovery of abnormally heavy fines. The decrease in the next year's budget results from the fact that it would be improper to count on the continuance of such extraordinary receipts.

XXII—Jails and Convict Settlements.

	Rs.
Accounts, 1943-44 ...	3,19,344
Budget Estimate, 1944-45 ...	2,83,000
Revised Estimate, 1944-45 ...	2,90,000
Budget Estimate, 1945-46 ...	2,85,000

The main items of receipt under the head are :—

(i) recoveries on account of diet money of civil prisoners and other miscellaneous receipts, such as sale proceeds of old stores and recoveries of transportation and jail charges from other Governments, etc. ; and

(ii) sale proceeds of articles manufactured in jail factories in the Province.

The increase in the revised estimates is due to (1) sale of vegetable seeds, (2) more realizations on account of auction proceeds of Haripur Jail gardens and (3) recovery effected from the jail staff on account of wheat sold to them in March 1944.

XXIII—Police.

	Rs.
Accounts, 1943-44 ...	1,31,667
Budget Estimates, 1944-45 ...	48,000
Revised Estimates, 1944-45 ...	1,28,000
Budget Estimates, 1945-46 ...	1,04,000

The receipts credited under this head consist of recoveries on account of the cost of Police supplied to other Governments and Departments, Private Companies and Local Bodies and fees and fines realised under the Police Act.

The increases in the revised estimate for 1944-45 and the budget estimate for 1945-46 are due mainly to recoveries from other Governments on account of supplies made and services rendered to them by the North-West Frontier Province Police.

XXVI—Education.

		Rs.
Accounts, 1943-44	...	1,38,908
Budget Estimate, 1944-45	...	1,46,000
Revised Estimate, 1944-45	...	1,58,000
Budget Estimate, 1945-46	...	1,55,000

The income under this head is derived mainly from :—

(1) tuition, boarding house and examination fees from students ;

(2) contribution from the Islamia College, Peshawar, towards the pay and allowances of an I. C. S. Officer appointed as Principal of the College, and

(3) contribution from certain Local Bodies towards the cost of the Government Intermediate Arts College, Abbottabad.

The increase both in the revised estimate for 1944-45 and the budget estimate for 1945-46 as compared with budget estimate for 1944-45 is due mainly to the opening of the Government Intermediate Arts College, Abbottabad.

XXVII—Medical.

		Rs.
Accounts, 1943-44	...	2,09,052
Budget Estimate, 1944-45	...	2,06,000
Revised Estimate, 1944-45	...	2,89,000
Budget Estimate, 1945-46	...	2,61,000

The revenue under this head is derived from fees from paying patients in Government Hospitals and the Dadar Sanatorium, contributions by the Municipal Committee, Peshawar, towards the cost of the Lady Reading Hospital, contributions by the Defence Department for the War Reserve of I. M. S. Officers, sale proceeds of medicines, and recoveries from Local Bodies and others on account of maintenance charges of mental patients detained in the Mental Hospital, Peshawar.

The increase in the revised estimate for 1944-45 is due to (i) sale proceeds of quinacrine and mepacrine which have been supplied to the public through the agency of Government, (ii) more income from private wards and X-Ray Examinations and (iii) recoveries from Central Departments on account of treatment and dieting of their patients in Provincial Government Hospitals.

The decrease in the next year's budget estimate is due to the fact that sales of quinacrine and mapacrine cannot necessarily be expected to continue at the present level through the Agency of Government.

XXVIII—Public Health.

		Rs.
Accounts, 1943-44	...	10,972
Budget Estimates, 1944-45	...	10,000
Revised Estimates, 1944-45	...	12,000
Budget Estimates, 1945-46	...	10,000

Income from the following sources is credited under this head :—

(1) A contribution paid by the Municipal Committee, Peshawar, to meet one-third of the cost of the employment of the Medical Officer of Health, Peshawar.

(2) Receipts from the Provincial Laboratory.

The increase in the revised estimates is due to recoveries on account of over-payments made in 1943-44.

XXIX—Agriculture.

	Rs.
Accounts, 1943-44	... 1,75,931
Budget Estimate, 1944-45	... 1,24,000
Revised Estimate, 1944-45	... 12,53,000
Budget Estimate, 1945-46	... 14,18,000

The revenue under this head consists of the sale proceeds of fruit and other produce of Government Farms, the sale of improved seed to encourage the use of better seed and stimulate the production of food grains, the sale of manure, and grants from the Government of India and from the Imperial Council of Agricultural Research, for expenditure on various schemes of improvement and research. The expenditure on schemes financed from those grants is exhibited under the service head "40—Agriculture".

The increases in the revised estimates, 1944-45, and budget estimates, 1945-46, are mainly due to the sale proceeds of seed distributed in pursuance of the Grow More Food Campaign and to some extent also to an increase in the price of the produce of Government Farms.

XXX—Veterinary.

	Rs.
Accounts, 1943-44	... 17,980
Budget Estimate, 1944-45	... 49,000
Revised Estimate, 1944-45	... 59,000
Budget Estimate, 1945-46	... 52,000

Receipts under this head mainly consist of :—

(i) transfers from the deposit account of grants made by the Imperial Council of Agricultural Research for Veterinary Research Schemes ;

(ii) income from the Buffalo Breeding Station at the Islamia College, Peshawar ;

(iii) income from the Live Stock Research Station, Togh, Kohat District ;

(iv) contribution from the Municipal Committee and District Board, Peshawar, for the maintenance of the Provincial Civil Veterinary Hospital, Peshawar.

The increase in the revised estimate for 1944-45 is due mainly to the realization of arrears of contributions due from the Imperial Council of Agricultural Research. The budget estimate for 1945-46 provides for normal recoveries due in that year.

XXXI—Co-operation.

	Rs.
Accounts, 1943-44	... 43,183
Budget Estimate, 1944-45	... 16,000
Revised Estimate, 1944-45	... 21,000
Budget Estimate, 1945-46	... 20,000

Fees for the audit of the accounts of the Co-operative Banks and Societies are credited under this head. The increase both in the revised estimate for 1944-45 and the budget estimate for 1945-46 is due mainly to the fact that a number of Marketing Societies have done good business, resulting in an increase of the audit fees which are calculated on turnover.

XXXII—Industries.

		Rs.
Accounts, 1943-44	...	89,326
Budget Estimate, 1944-45	...	97,000
Revised Estimate, 1944-45	...	50,000
Budget Estimate, 1945-46	...	58,000

The bulk of income under this head is derived from fees recovered from the Government of India for the training of technicians under their Technical Training Scheme in institutions of the Provincial Government, and from the dividend on an investment of Rs. 2 lakhs in the shares of the Frontier Sugar Mills and Distillery Limited.

The decrease in the revised estimate is due chiefly to a falling off in the number of trainees resulting in a decrease in training fees.

The small increase in the new budget is based on the training of a larger number of men under the Technical Training Scheme.

XXXVI—Miscellaneous Departments.

		Rs.
Accounts, 1943-44	...	2,220
Budget Estimate, 1944-45	...	1,000
Revised Estimate, 1944-45	...	6,000
Budget Estimate, 1945-46	...	2,000

The income under this head is mainly derived from fees for the registration of firms, fees for the inspection of steam boilers and for departmental examinations.

The increase in the revised estimate is due to fees for the Naib Tahsildars' examination held this financial year and increased inspection of steam boilers.

The decrease in the next year's budget is due to the fact that no income is expected from fees for examination.

XXXIX—Civil Works.

		Rs.
Accounts, 1943-44	...	7,11,257
Budget Estimate, 1944-45	...	3,98,000
Revised Estimate, 1944-45	...	4,96,000
Budget Estimate, 1945-46	...	3,27,000

The income under this head is derived mainly from rents of Government buildings, departmental charges on works executed on behalf of other Governments, etc., and tolls on ferries, and transfers from the Central Road Fund.

The variations in the estimates occur mostly under recoveries of departmental charges and transfers from the Central Road Fund, both of which fluctuate according to the volume of the expenditure incurred.

XLI—Receipts from Electricity Schemes.

	Gross Receipts.	Deduct— Working Expenses.	Net Receipts.
	Rs.	Rs.	Rs.
Accounts, 1943-44 ...	9,35,422	−6,00,446	3,34,976
Budget Estimate, 1944-45...	9,58,000	−4,68,000	4,90,000
Revised Estimate, 1944-45...	10,06,000	−5,44,000	4,62,000
Budget Estimate, 1945-46...	10,38,000	−4,87,000	5,51,000

The income from the sale of power, service connection and meter rents, and other miscellaneous receipts from the Hydro-Electric and

Thermo-Electric Schemes are recorded under this head. The working expenses of the schemes are adjusted by deduction from receipts.

Gross receipts.—The increase in the revised estimate is due mainly to the recovery of departmental charges on works executed for other departments. A further increase in the budget estimate for 1945-46 is mainly due to the income anticipated from the sale of power to the Lift Irrigation Scheme for the whole year.

Deduct—Working expenses.—The increase in the revised estimate is due mainly to the additional expenditure incurred on special repairs to turbines and valves and on cutting of trees within 50 feet of the transmission line, and a proportionate increase in the share of establishment and pensionary charges debited to this head.

The budget estimate for 1945-46 is based on the sanctioned grant for 1944-45 and in addition provides for a special expenditure of about Rs. 16,000 on repairs to valves and of Rs. 5,000 on maintenance of street lights due to an increase in their number.

XLIV—Receipts-in-aid of Superannuation.

		Rs.
Accounts, 1943-44	...	93,139
Budget Estimate, 1944-45	...	41,000
Revised Estimate, 1944-45	...	89,000
Budget Estimate, 1945-46	...	83,000

The receipts under this head consist mainly of contributions towards the pensions of officers lent to local bodies and private institutions.

The increase in the revised estimate for 1944-45 and the budget estimate for 1945-46 is due to larger recoveries on account of pensionary charges on works executed by the Provincial Public Works Department on behalf of the Defence Department. The revised estimate includes some arrear credits.

XLV—Stationery and Printing.

		Rs.
Accounts, 1943-44	...	30,405
Budget Estimate, 1944-45	...	26,000
Revised Estimate, 1944-45	...	28,000
Budget Estimate, 1945-46	...	28,000

The income under this head is derived mainly from the sale proceeds of Gazettes, Government publications, and plain papers used for applications. It includes recoveries from Local Bodies, on account of stationery supplied to them from the Provincial Stationery Stores and for printing work done for them.

XLVI—Miscellaneous.

		Rs.
Accounts, 1943-44	...	2,98,701
Budget Estimate, 1944-45	...	2,73,000
Revised Estimate, 1944-45	...	2,86,000
Budget Estimate, 1945-46	...	3,23,000

Receipts that are not classifiable under any other descriptive major head are credited to this head. The main items are :—

(1) Deposits in Government treasuries that remain unclaimed for more than three years and are then credited to Government.

(2) Fees for audit by Government of the accounts of Local Bodies and Wards Estates, etc.

(3) Fees, fines, etc., realised by Local Bodies and Cantonments.

(4) Cash recoveries under the Arms Act.

(5) Copying Agency receipts, staging bungalows fees and tolls.

(6) Recoveries on account of leave contributions of Government officials on deputation to foreign service.

(7) Recoveries of over-payments.

The increase in the revised estimate is mainly due to increased income from the Copying Agency Accounts.

The further increase in the budget estimate for 1945-46 is due mainly to a change in the classification of certain magisterial fines will, with effect from 1945-46, be credited to this head and the receipts from the Central Government for Post War Planning Schemes.

LI—Extraordinary Receipts.

		Rs.
Accounts, 1943-44	...	5,03,970
Budget Estimate, 1944-45	...	...
Revised Estimate, 1944-45	...	7,77,000
Budget Estimate, 1945-46	...	6,87,000

The estimates under this head represent income from the organizational charges realized on the export of *gur* and certain other commodities and fees for the registration of dealers in various commodities. No provision was made in the original estimates for 1944-45 as the position regarding the imposition or the continuance of these fees and charges was obscure at the time of the preparation of the budget.

The decrease in the budget estimate for 1945-46 is chiefly due to elimination of fees realised on stamping seized cloth (Rs. 70,000) and lesser income from license fees (Rs. 20,000).

LII-B—Civil Defence.

		Rs.
Accounts, 1943-44	...	1,56,552
Budget Estimate, 1944-45	...	42,000
Revised Estimate, 1944-45	...	67,000
Budget Estimate, 1945-46	...	1,39,000

The receipts under this head consist of the Provincial Government's share of the sale proceeds of A. R. P. equipment, tools and plant and medical stores purchased for Base Hospitals and First Aid Posts, on the winding up of Civil Defence measures in this Province. The proceeds are divided between the Central and the Provincial Governments in the ratio in which these Governments shared the cost of acquisition. The increase both in the revised estimate for the current year and the budget estimate for the next year is due to the disposal of more stores than was expected.

ESTIMATE OF EXPENDITURE CHARGED TO REVENUE.

7—Land Revenue.

		Rs.
Accounts, 1943-44	...	8,45,189
Budget Estimate, 1944-45	...	7,99,000
Revised Estimate, 1944-45	...	8,32,000
Budget Estimate, 1945-46	...	8,49,000

The expenditure under the following minor heads is recorded under this major head :—

(1) Charges of Administration.
(2) Management of Government Estates.
(3) Survey, Settlement and Records Operations.
(4) Land Records.
(5) Allowances to District and Village Officers.
(6) Assignments and Compensations.

The increase in the revised estimate is due mainly to (i) an increase in the rates of dearness allowance and the grant of War allowance (Rs. 17,000), (ii) a rise in the number of assignees (Rs. 2,500) and payment of arrears of jagir money to a jagirdar (Rs. 7,000), (iii) revision of the pay of low-paid clerks and peons (Rs. 1,500) and (iv) other increases in petty expenses chiefly under contingencies (Rs. 5,000).

The increase in the budget estimate for 1945-46 falls under the fluctuating expenditure on the Hazara Settlement, due to provision having been made for binding charges of revenue records.

8—Provincial Excise.

		Rs.
Accounts, 1943-44	...	84,412
Budget Estimate, 1944-45	...	1,04,000
Revised Estimate, 1944-45	...	1,14,000
Budget Estimate, 1945-46	...	1,29,000

The charges under this head consist of the pay and allowances of the Excise Staff in the Office of the Revenue and Divisional Commissioner, Excise Detective and Executive Establishments in District Offices, rewards paid to informers, and the cost price of opium purchased from the factory at Ghazipur.

The increase in the revised estimates for 1944-45 as compared with the sanctioned estimate is due to (1) an increase in the sale of excise opium (Rs. 3,000), (2) increased rates of travelling and dearness allowances and the grant of war allowance (Rs. 4,000) and (3) the grant of more rewards in smuggling cases and an increase in other contingent expenditure (Rs. 2,000).

The further increase in the budget estimates for 1945-46 is due chiefly to (1) rise in the cost price of opium from Rs. 17-3-0 per seer to Rs. 22-13-0 per seer and revision for the war allowance recently sanctioned.

9—Stamps.

		Rs.
Accounts, 1943-44	...	39,502
Budget Estimate, 1944-45	...	36,000
Revised Estimate, 1944-45	...	42,000
Budget Estimate, 1945-46	...	42,000

The expenditure under this head consists chiefly of commission to licensed vendors for the sale of judicial and non-judicial stamps

and the cost of stamps printed at the Government of India, Security Press, Nasik.

The increase in the revised estimates, 1944-45, and budget estimates, 1945-46, is due mainly to (a) a larger supply of stamps of small denominations from Central Stores, (b) increased commission to licensed vendors owing to change in the procedure for crediting motor driving license fees from credit in cash to credit in stamps.

10—Forest.

		Rs.
Accounts, 1943-44	...	12,24,310
Budget Estimate, 1944-45	...	5,71,000
Revised Estimate, 1944-45	...	15,57,000
Budget Estimate, 1945-46	...	7,37,000

Under this head are recorded the establishment charges of the Forest Department and the charges connected with conservancy and building and road works of the Department, i.e., working expenses on extracting timber and produce from forests and making them suitable for the market, and on regeneration and replacement in the exploited areas ; and the general maintenance of forests in a state of normal efficiency.

The increase in the revised estimate for 1944-45 over the sanctioned budget is due mainly to :—

(i) payment of arrears of the price of the timber used on making fruit packing cases (Rs. 6,00,000) to the Central Government ;

(ii) increased extraction of firewood and charcoal for supply to the Army and the public and telegraph poles and ballies (Rs. 3,19,000) ;

(iii) provision having been made for the Village Plantation Scheme (Rs. 35,000) ;

(iv) repairs to roads and buildings, etc. (Rs. 8,000) ;

(v) increased exploitation of Shisham and the sowing and planting of the Upper Swat Canal Banks (Rs. 18,000) ; and

(vi) grant of War allowance and enhancement of the rate of dearness allowance (Rs. 6,000).

The decrease in the budget estimate for 1945-46 is due mainly to the exclusion of the non-recurring additional payments included in the revised estimate for 1944-45.

11—Registration.

		Rs.
Accounts, 1943-44	...	16,606
Budget Estimate, 1944-45	...	17,000
Revised Estimate, 1944-45	...	20,000
Budget Estimate, 1945-46	...	21,000

The pay and allowances of official Sub-Registrars and their establishments are debited to this head.

The increase both in the revised estimate for 1944-45 and the budget estimate for 1945-46 is due mainly to the increase in the rates of dearness allowance and provision made for temporary establishments.

12—Charges on account of Motor Vehicles Acts.

		Rs.
Accounts, 1943-44	...	80,709
Budget Estimate, 1944-45	...	87,000
Revised Estimate, 1944-45	...	99,000
Budget Estimate, 1945-46	...	98,000

Expenditure connected with the collection of the Motor Vehicles Tax and the inspection of Motor Vehicles under the Motor Vehicles Act is recorded under this head.

The increase in the revised estimate is partly due to the purchase of a weigh-bridge (Rs. 6,973) which is to be met from a special subsidy from the Central Road Fund provision for which has been made in the receipt estimates and partly to the grant of dearness and War allowances. The excess in the budget estimate for 1945-46 as compared with the sanctioned estimate for 1944-45 is due to the growth of the expenditure on account of dearness and War allowances, grant of rewards for the collection of dropped horse and bullock shoes from roads in order to prevent damage to motor vehicles tyres and the inclusion of a further sum of Rs. 1,560 for the installation of the weigh-bridge at Abbottabad.

13—Other Taxes and Duties.

		Rs.
Accounts, 1943-44	...	8,501
Budget Estimate, 1944-45	...	9,000
Revised Estimate, 1944-45	...	12,000
Budget Estimate, 1945-46	...	10,000

The expenditure recorded under this head is on account of—

(1) printing of forms and Entertainment Duty stamps and commission to agents on sales of the latter ;

(2) cost of the staff employed for the administration of the Electricity Acts.

The increase in the revised estimate, 1944-45, and budget estimate, 1945-46, is mainly due to the printing of a larger number of Entertainment Duty stamps and larger commission paid to sub-agents of treasurers for their sale owing to the doubling of the rate of the Entertainment Tax from May 1944.

17—Interest on Works for which Capital Accounts are kept—Irrigation Works.

		Rs.
Accounts, 1943-44	...	25,811
Budget Estimate, 1944-45	...	27,000
Revised Estimate, 1944-45	...	29,000
Budget Estimate, 1945-46	...	33,000

Interest charged to the Irrigation Department on the capital expenditure incurred on the construction of the Lower and the Upper Swat Canals, the Kabul River Canal and the Paharpur Canal is debited to this head.

The increase in the revised estimate for 1944-45 and the budget estimate, 1945-46, is due to the growth of capital expenditure, on the Kabul River Lift Irrigation Scheme.

18—Other Revenue Expenditure Financed from Ordinary Revenues—
A—Irrigation Works in charge of Public Works Officers.

	Works and other charges excluding Establishment, Pensionary and Tools and Plant Charges.	Establishment, Pensionary and Tools and Plant Charges.	Total.
	Rs.	Rs.	Rs.
Accounts, 1943-44 ...	1,06,733	2,74,317	3,81,050
Budget Estimate, 1944-45	1,27,000	3,50,429	4,77,429
Revised Estimate, 1944-45	4,52,000	3,98,560	8,50,560
Budget Estimate, 1945-46	2,16,000	3,72,570	5,88,570

[NOTE.—The variations under " Establishment, Pensionary and Tools and Plant Charges " are explained in the note under that head.]

This major head shows expenditure on the maintenance and improvement of civil canals for which no capital accounts are kept.

The increase in the revised estimate for 1944-45 under "Works" is due mainly to (1) excess expenditure on the linking of a Canal with the Kabul River Canal (Rs. 2,05,000), the repair of flood damages (Rs. 41,000) and extensions and improvements to irrigation works in pursuance of the grow-more-food campaign (Rs. 1,44,000). These excesses are partly counter-balanced by savings on other works.

The budget estimate for 1945-46 includes, in addition to normal charges, an additional provision of Rs. 60,000 for grow-more-food works and of Rs. 25,000 for remodelling of a canal, vide the Explanatory Memorandum in Part II.

18—Other Revenue Expenditure Financed from Ordinary Revenues—
A—Irrigation Works in Charge of Civil Officers.

		Rs.
Accounts, 1943-44	...	56,750
Budget Estimate, 1944-45	...	66,000
Revised Estimate, 1944-45	...	85,000
Budget Estimate, 1945-46	...	1,04,000

This major head includes expenditure on Irrigation Works under the control of the Civil Department (other than the Public Works Department).

The increase in the revised estimate, 1944-45, is due mainly to (i) expenditure on the repair of flood damages to Rod Kohi Works in the Dera Ismail Khan District and (ii) execution of certain minor works in pursuance of the Grow More Food Campaign.

The budget estimate for 1945-46 includes the normal charges and an additional provision of Rs. 40,000 for the grant of subsidies to zamindars for the digging and construction of masonary wells for irrigation purposes. The latter scheme involves a total expenditure of Rs. 1,20,000 of which two-thirds (Rs. 80,000) will be paid by the Central Government and one-third (Rs. 40,000) by the Province. Details of the scheme will be found in the Explanatory Memorandum in Part II.

18—Other Revenue Expenditure financed from Ordinary Revenues—B—Navigation—Embankment and Drainage Works in charge of Public Works Officers.

	Works and other charges excluding Establishment, Pensionary and Tools and Plant Charges.	Establishment, Pensionary and Tools and Plant Charges.	Total.
	Rs.	Rs.	Rs.
Accounts, 1943-44 ...	88,595	70,080	1,58,675
Budget Estimate, 1944-45	92,000	23,778	1,15,778
Revised Estimate, 1944-45	1,12,000	45,750	1,57,750
Budget Estimate, 1945-46	2,23,000	1,20,740	3,43,740

NOTE.—The variations under " Establishment, Pensionary and Tools and Plant Charges " are dealt with in the note relating to the head " Establishment, Pensionary and Tools and Plant Charges of the Public Works Department ".

The expenditure on the maintenance and improvement of drainage and embankment works is recorded under this head.

The increase in the revised estimate under works and other charges is due mainly to silt clearance of drains in the Peshawar Canals Division and special repairs to drains in the Mardan District damaged by heavy rains.

The budget estimate for 1945-46 provides for :—

		Rs.
(i)	Normal charges—Minor Works and repairs ...	92,000
(ii)	Dumping of stones in River Indus along the " G " bund at Dera Ismail Khan to remedy local subsidence caused by river action ...	61,240
(iii)	Special additional expenditure on extensions and improvements in furtherance of the grow-more-food effort, and under repairs to make good the results of inadequate maintenance in the past ...	40,260
(iv)	Opening out Chilla Nullah, Kabul River Canal and opening out " C " Khawar, vide the Explanatory Memoranda in Part II ...	30,000
	Total ...	2,23,500 or 2,23,000 round.

19—Construction of Irrigation, etc., Works Financed from Ordinary Revenue.

	Works and other charges excluding Establishment, Pensionary and Tools and Plant Charges.	Establishment, Pensionary and Tools and Plant Charges.	Total.
	Rs.	Rs.	Rs.
Accounts, 1943-44 ...	5,267	1,131	6,398
Budget Estimate, 1944-45	87,000	39,649	1,26,649
Revised Estimate, 1944-45	1,33,000	25,299	1,58,299
Budget Estimate, 1945-46	22,000	3,522	25,522

NOTE.—Variations under " Establishment, Pensionary

and Tools and Plant Charges" have been explained in the Memorandum under that head.

Capital expenditure on irrigation works charged to revenue is recorded under this head.

The expenditure under this head fluctuates according to the programme of sanctioned works. The revised estimate for 1944-45 provides for :—

		Rs.	Rs.
(i)	Construction of a new combined vernacular office building for Mardan and Swabi Divisions ...		13,000
(ii)	Construction of Stage I of the Kabul River Canal "L" Scheme ...	2,20,000	
	Less amount paid by Central Government ...	(–)1,10,000	
			1,10,000
(iii)	Minor works, etc. ...		10,000
	Total ...		1,33,000

The sum of Rs. 22,000 in the budget estimate for 1945-46 represents provision for certain outstanding land payments.

Establishment, Pensionary and Tools and Plant charges of the Public Works Department.

	Rs.
Accounts, 1943-44 ...	10,62,103
Budget Estimate, 1944-45 ...	13,45,000
Revised Estimate, 1944-45 ...	10,86,000
Budget Estimate, 1945-46 ...	12,67,000

The entire cost of the divisible establishment and other charges of the Public Works Department is booked initially under this head. Charges recovered from the M. E. S. and other Governments, Departments, etc., on account of works executed on their behalf are adjusted by deduction from the gross total, and the net expenditure is later apportioned between the several heads of accounts chargeable therewith as follows :—

The cost of purely Revenue Establishment is charged to Irrigation and the residue is distributed equally between Irrigation and Civil Works. The portion allocated to Irrigation is then spread over the various heads of Irrigation accounts on the basis of the works outlay under each head.

The charge includes indirect Pensionary charges which are transferred to this head from "55—Superannuation Allowances and Pensions", and also charges on account of Tools and Plant. Pensionary charges are calculated at a percentage of the total pay and leave salary of the pensionable establishment.

The details of Establishment, Pensionary and Tools and Plant charges are as under :—

	Budget Estimate, 1944-45. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1945-46. Rs.
Gross charges ...	15,10,000	16,07,000	16,23,000
Recoveries ...	–1,65,000	–5,21,000	–3,56,000
Net charges ...	13,45,000	10,86,000	12,67,000

The increase in gross charges is mainly on account of the increase

in the rates of travelling allowance and dearness allowance and the grant of the war allowance. The recoveries fluctuate according to the volume of works executed on behalf of the M. E. S. and other Governments, Departments, etc.

22—Interest on Debt and other Obligations.

		Rs.
Accounts, 1943-44	...	−20,483
Budget Estimate, 1944-45	...	−39,000
Revised Estimate, 1944-45	...	−33,000
Budget Estimate, 1945-46	...	−55,000

Provision is made under this head for the payment of interest and management charges on the North-West Frontier Province 3 per cent. Loan, 1952, for interest on loans taken from the Central Government and on Ways and Means Advances, if any, obtained from the Reserve Bank of India, and for interest on Provident Fund balances. The interest due from the commercial departments, such as the Irrigation and the Hydro-Electric Schemes, is charged to those departments by deduct entries under this head. As the bulk of capital expenditure incurred in recent years on Irrigation Works and Electricity Extensions was met out of revenue instead of from loans, the recoveries from those departments exceed the gross payments and the net result is a minus quantity.

The increase in the revised estimate is due to the interest paid to the Central Government on the loan of Rs. 2 lakhs obtained for the Sulphur Drying Stations. The decrease in the budget estimate, 1945-46, is due to larger transfers of interest chargeable to the commercial departments.

23—Appropriation for Reduction or Avoidance of Debt.

		Rs.
Accounts, 1943-44	...	91,000
Budget Estimate, 1944-45	...	91,000
Revised Estimate, 1944-45	...	10,91,000
Budget Estimate, 1945-46	...	91,000

The amount appropriated annually from revenue for the amortization of the loan of Rs. 60,45,600 raised in 1937 is debited to this head and credited into the Sinking Fund constituted for the repurchase and cancellation of the loan. Besides the annual contribution of Rs. 91,000 a special contribution of Rs. 10 lakhs has been made during 1944-45 from the accumulated revenue balance towards the Sinking Fund.

25—General Administration.

		Rs.
Accounts, 1943-44	...	25,41,150
Budget Estimate, 1944-45	...	25,12,000
Revised Estimate, 1944-45	...	28,15,000
Budget Estimate, 1945-46	...	28,30,000

The cost of Civil Administration of Government other than what is debited to the several descriptive major heads of accounts is recorded under this head. It includes expenditure on account of the salary and allowances of the Governor, his secretarial and personal staff, the Provincial Legislative Assembly and elections, the Ministers and their Parliamentary Secretaries, the Civil Secretariat and its attached

offices, the Public Service Commission, Local Funds Audit Establishment, District Administration and miscellaneous discretionary grants by the Governor and the Ministers.

The increases in the revised estimate for 1944-45 and the budget estimate for 1945-46 are due to revision of grades of pay of peons and low paid clerks under District Administration, post-budget increases in the rates of travelling and dearness allowances and the grant of a War allowance, general rise in prices, employment of temporary establishments in connection with the collection of revenue and procurement of food-grains and unexpected cases of leave ex-India. The revised estimate also includes an expenditure of about Rs. 21,000 on the Office of the Commissioner, Post-War Planning, which from the next financial year has been classified under a new Major Head "63-A—Expenditure connected with the Post-War Planning and Development". The budget estimate for 1945-46 includes provision for the War allowance for the full year.

27—Administration of Justice.

		Rs.
Accounts, 1943-44	...	8,14,079
Budget Estimate, 1944-45	...	8,66,000
Revised Estimate, 1944-45	...	8,82,000
Budget Estimate, 1945-46	...	9,02,000

The expenditure under this head consists of the following charges :—

(1) Fees and other charges of Public Prosecutors and other Pleaders engaged for Government work.

(2) Charges for the Courts of the Hon'ble Judicial Commissioner, District and Sessions Judges and Subordinate Judges.

(3) Expenditure connected with the trial and disposal of criminal cases, such as diet and road money of witnesses and section writing charges.

The increase in the revised estimates for 1944-45 as compared with the sanctioned budget is due mainly to expenditure on the diet and road money of witnesses owing to the increase in the number of sessions cases.

The further increase in the budget estimates, 1945-46, is due to the extent of Rs. 5,000 to items of new expenditure. The remaining increase is due to the growth of expenditure on account of increments and war allowance.

28—Jails and Convict Settlements.

		Rs.
Accounts, 1943-44	...	17,81,754
Budget Estimate, 1944-45	...	16,95,000
Revised Estimate, 1944-45	...	18,25,000
Budget Estimate, 1945-46	...	18,40,000

This major head includes expenditure on the maintenance of jails, payments to other Governments on account of the North-West Frontier Province prisoners detained in their jails and the cost of raw material, etc., required for Jail Industries.

The increase in the revised estimate for 1944-45 is due mainly to (i) increases in the rate of travelling and dearness allowances and the grant of War allowance (Rs. 14,000), (ii) a rise in the prices of food-stuffs (Rs. 48,000), clothing, medicines, and other articles con-

sumed in jails (Rs. 75,000), (iii) the purchase of a large quantity of cotton yarn for use in Jail Factories (Rs. 14,000), and (iv) an increase in the maintenance charges of the North-West Frontier Province prisoners detained in the jails of other Governments (Rs. 11,000); partly counter-balanced by a saving of Rs. 13,000 on account of change of incumbents and an unanticipated additional credit of Rs. 18,000 on account of the cost of convict labour and jail charges recovered from other Governments, Departments, etc.

The further increase in the budget estimate, 1945-46, is due to the provision made therein for the grant of a War allowance to Jail Warders.

29—Police.

		Rs.
Accounts, 1943-44	...	47,25,754
Budget Estimate, 1944-45	...	50,95,000
Revised Estimate, 1944-45	...	55,76,000
Budget Estimate, 1945-46	...	55,26,000

Details of expenditure under this head are :—

(1) Charges relating to the Office of the Inspector-General of Police, North-West Frontier Province.

(2) Expenditure incurred in connection with the Police employed in districts and for Law and Order purposes on Railway lines.

(3) Additional Police Force employed on the outbreak of the War.

(4) The cost of the Police employed in Police Training School, Hangu, the Criminal Investigation Department and the temporary Police for the Food Department.

(5) The cost of upkeep of Police lands and gardens.

(6) Charges in England.

The increase in the revised estimate, 1944-45, is mainly due to the grant of a War allowance (Rs. 3,34,000) and refund to the Government of India of excess recoveries effected from them in 1943-44 on account of the Additional Police (Rs. 1,66,000).

The budget estimate for 1945-46 does not include the refund of Rs. 1,66,000 mentioned above, but the decrease on this account is largely counter-balanced by the provision made for the payment of the War allowance for the full year.

36—Scientific Departments.

		Rs.
Accounts, 1943-44	...	6,009
Budget Estimate, 1944-45	...	6,000
Revised Estimate, 1944-45	...	9,000
Budget Estimate, 1945-46	...	7,000

The expenditure on the maintenance of the Peshawar Museum is recorded under this head.

The increase in the revised estimate is due to—

(i) the grant of a personal pay to the Curator (Rs. 400) ;

(ii) an increased expenditure on his allowances owing to his deputation to Taxila for training and an enhancement of their rates (Rs. 1,000) ;

(iii) excess expenditure under contingencies, mostly non-recurring, on account of the purchase of antique coins and re-

arrangement of the museum collection (Rs. 1,600).

The budget estimate for 1945-46 does not include the non-recurring charges of 1944-45 but provides for the appointment of a Clerk for the Museum Office.

37—Education.

		Rs.
Accounts, 1943-44	...	26,78,318
Budget Estimate, 1944-45	...	27,82,000
Revised Estimate, 1944-45	...	28,39,000
Budget Estimate, 1945-46	...	29,39,000

This head covers expenditure on grants-in-aid to non-Government Colleges and Schools, to District Boards and Municipal Committees for educational purposes, contributions to other Governments for training students from this Province, the maintenance charges of Government Arts Colleges and Government Secondary Schools and Training Schools, charges for educational direction and inspection, stipends, scholarships and other miscellaneous items.

The increase in the revised estimate for 1944-45 over the sanctioned budget is due mainly to the grant of dearness allowance at enhanced rates including grants paid to Local Bodies for this purpose (Rs. 70,200) and the opening of a Government Intermediate Arts College at Abbottabad (Rs. 13,600), partly counter-balanced by savings under Building and Equipment grants to non-Government Schools (Rs. 26,800).

The increase in the budget estimate for 1945-46 over the revised estimate is due to :—

(i) accrual of increments ;

(ii) provision for dearness and War allowances for the full year ; and

(iii) provision made for items of new expenditure, detailed in Part II of this Memorandum.

38—Medical.

		Rs.
Accounts, 1943-44	...	9,80,326
Budget Estimate, 1944-45	...	10,56,000
Revised Estimate, 1944-45	...	12,58,000
Budget Estimate, 1945-46	...	12,43,000

The following charges are recorded under this major head :—

(1) charges of the Offices of the Inspector-General of Civil Hospitals, North-West Frontier Province, and the several Civil Surgeons ;

(2) the expenditure of the Lady Reading Hospital, Peshawar, and other Government Hospitals and Dispensaries ;

(3) expenditure on account of the Mental Hospital, Peshawar ;

(4) expenditure on account of the Dadar Sanatorium ;

(5) grants-in-aid to Local Bodies for medical purposes ;

(6) scholarships paid to North-West Frontier Province students at the King Edward Medical College, Lahore, and the Medical College, Amritsar, the Women's Christian Medical College, Ludhiana, and the Lady Harding Medical College, Delhi, and the share of the cost of those institutions.

The increase in the revised estimate for 1944-45 as compared

with the sanctioned budget is due mainly to :—

(i) the purchase of mapacrine and quinacrine for sale to the public (Rs. 85,000) ;

(ii) an increase in the price of articles and diet and other miscellaneous articles (Rs. 75,000) ;

(iii) debits on account of share of the North-West Frontier Province Government payable to the Punjab Government towards the King Edward Medical College, Lahore, and the Glancy Medical College, Amritsar, and certain other supplies and services relating to the year 1943-44, having been received and adjusted in 1944-45 (Rs. 34,000) ; and

(iv) the grant of the War allowance (Rs. 5,000).

There is a large decrease in the budget estimate for 1945-46 on account of smaller expected purchases of mapacrine and quinacrine, etc. (Rs. 41,000) and elimination of the non-recurring arrear payments included in the revised estimate for 1944-45 (Rs. 30,000) but the major part of this decrease is counter-balanced by the provision made for the scheme of training male nurses, at the Lady Reading Hospital (Rs. 21,000) which was hitherto financed from the grant for Civil Defence, the payment of the War allowance for the whole year (Rs. 15,000) and the new expenditure detailed in Part II of this Memorandum (Rs. 13,000).

39—Public Health.

		Rs.
Accounts, 1943-44	...	1,73,454
Budget Estimate, 1944-45	...	1,99,000
Revised Estimate, 1944-45	...	2,00,000
Budget Estimate, 1945-46	...	1,89,000

The expenditure under this head consists of :—

(1) charges of the Office of Assistant Director of Public Health and Provincial Laboratory, Peshawar.

(2) expenditure on Public Health and Vaccination Establishment and Staff for Medical Inspection of School Children ;

(3) grants-in-aid to Local Bodies, etc., for public health purposes ;

(4) expenses in connection with epidemic diseases ;

(5) expenditure on other schemes of sanitation and drinking water-supply.

The increase in the revised estimate for 1944-45 as compared with the budget estimate for 1944-45 is the outcome of a number of small excesses and savings, the main items of excesses being increments of pay granted to an officer and purchase of cholera vaccine owing to the outbreak of cholera in the North-West Frontier Province. The savings occur under grants-in-aid for public health purposes.

The decrease in the budget estimate for 1945-46 as compared with the revised estimate for 1944-45 is due to the smaller provision made for expenditure on drinking water schemes because of the difficulty of carrying out such schemes at the present time.

40—Agriculture.

		Rs.
Accounts, 1943-44	...	3,13,035
Budget Estimate, 1944-45	...	2,91,000
Revised Estimate, 1944-45	...	14,58,000
Budget Estimate, 1945-46	...	17,57,000

This head includes expenditure on the offices of the Director

and the Extra Assistant Directors of Agriculture, Experimental Farms, Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs, Seed Distribution Schemes, Agricultural Experiments and Research, Agricultural Education and Marketing of Agricultural Products, etc.

The increases in the revised and budget estimates are chiefly due to the provision made for the C. 591 Wheat Seed Distribution Scheme in the Province and for the Special Wheat Seed Distribution Scheme in Dera Ismail Khan District with corresponding additions to revenue under the head " XXIX—Agriculture ".

41—Veterinary.

		Rs.
Accounts, 1943-44	...	2,49,682
Budget Estimate, 1944-45	...	2,85,000
Revised Estimate, 1944-45	...	2,85,000
Budget Estimate, 1945-46	...	3,19,000

This head provides for the expenditure on the pay and allowances of the Director, Veterinary Services, his office establishment and subordinate Veterinary establishments, scholarships, cost of sera and vaccine and other medicines, grants-in-aid to hospitals and dispensaries and to Local Bodies for cattle breeding, miscellaneous expenses connected with public exhibitions and fairs, maintenance of bulls and stallions, prizes for the encouragement of horse and cattle breeding and the charges connected with the Research Schemes which are partly financed by the Imperial Council of Agricultural Research.

The increase in the budget estimate for 1945-46 is due mainly to :—

(i) change of incumbents and accrual of increments, etc. (Rs. 13,000) ;

(ii) grant of the War allowance and increase in the rate of dearness allowance (Rs. 6,000) ; and

(iii) increased provision for expenditure on the Village Flaying Centres Scheme (Rs. 13,000) and owing to the scheme having been started late during the year 1944-45, the revised estimates includes lesser provision than the new budget.

42—Co-operation.

		Rs.
Accounts, 1943-44	...	1,61,784
Budget Estimate, 1944-45	...	1,89,000
Revised Estimate, 1944-45	...	1,75,000
Budget Estimate, 1945-46	...	1,94,000

The pay and allowances of the staff employed for the supervision and the audit of the accounts of Co-operative Societies, for consolidation of holdings, and for propaganda and educative purposes ; and contingent charges of their offices are booked under this head.

The decrease in the revised estimate is due mainly to certain vacancies in the cadre and to change of incumbents.

The increase in the budget estimate for 1945-46 is due mainly to the provision made therein for new expenditure on creation of the posts of a Revenue Officer and his staff for the preparation and maintenance of revenue records on proper lines in connection with the scheme for the consolidation of holdings.

43—Industries.

		Rs.
Accounts, 1943-44	...	2,76,069
Budget Estimate, 1944-45	...	1,33,000
Revised Estimate, 1944-45	...	1,30,000
Budget Estimate, 1945-46	...	98,000

The charges under this head consist of :—

(i) expenditure on the pay and allowances, etc., of the establishment of the Director of Industries ;

(ii) expenditure on industrial education which includes the training of men under the Technical Training Scheme of the Government of India ; and

(iii) miscellaneous expenditure on schemes of industrial development.

The revised estimate for 1944-45 provides for excess expenditure on (i) the completion of certain outstanding works at the Government Fruit Processing Factory, Peshawar, and the construction of a Laboratory for it (Rs. 20,807), (ii) additions and alterations to the Cunningham Technical Institute, Haripur (Rs. 13,600) and (iii) special staff detailed for duty with the War Services Exhibition for demonstration of exhibits of Government factories (Rs. 4,000). The whole of this additional expenditure has been met from savings resulting from a fall in the number of technician trainees and the abandonment of certain village industrial schemes.

The budget estimate for 1945-46 is based on the revised estimate for 1944-45 excluding non-recurring charges.

45—Broadcasting.

		Rs.
Accounts, 1943-44	...	2,000
Budget Estimate, 1944-45	...	2,000
Revised Estimate, 1944-45	...	2,000
Budget Estimate, 1945-46	...	2,000

The expenditure under this head consists of a fixed annual contribution to the All India Radio towards the cost of village programmes.

In addition the Provincial Government spends a large amount of money on the purchase and maintenance of Radio Sets for the benefit of the village community in the North-West Frontier Province—see the Explanatory Memorandum under the head "57—Miscellaneous".

47—Miscellaneous Departments.

		Rs.
Accounts, 1943-44	...	2,994
Budget Estimate, 1944-45	...	4,000
Revised Estimate, 1944-45	...	4,000
Budget Estimate, 1945-46	...	5,000

This head provides for expenditure on the inspection of factories, vital statistics, departmental examinations and the administration of the Indian Partnership Act, 1932.

The increase in the budget estimate for 1945-46 is due to the appointment of a whole time temporary clerk for the Inspector of Factories because of the increase in his work.

50—Civil Works.

	Works and other charges excluding establishment charges.	Establishment charges.	Tools and Plant charges.	Total.
	Rs.	Rs.	Rs.	Rs.
Accounts, 1943-44 ...	28,82,242	3,36,909	25,132	32,44,283
Budget Estimate, 1944-45 ...	24,25,000	4,69,104	36,700	29,30,804
Revised Estimate, 1944-45 ...	34,17,000	3,27,349	36,100	37,80,449
Budget Estimate, 1945-46 ...	31,30,000	4,17,649	41,350	35,88,999

[NOTE.—Variations under " Establishment and Tools and Plant Charges " are explained in the note under the head " Establishment, Pensionary and Tools and Plant Charges of the Public Works Department ".]

This head represents expenditure on the construction and repair of the Provincial Government buildings and communications and charges on roads financed from the Central Road Development Fund.

The increase in the revised estimate for 1944-45 is due to (i) additional major works on building and roads sanctioned during the course of the year (Rs. 1,85,000), (ii) excess expenditure on repairs to buildings and communications due to heavy rains and floods and increased cost of labour and material (Rs. 4,41,000), (iii) increased expenditure on road development works financed from the Central Road Development Fund (Rs. 1,31,000) and (iv) payment of arrears for stores purchased in previous years (Rs. 2,26,000).

The decrease in the budget estimate for 1945-46 is on account of elimination of non-recurring expenditure sanctioned in 1944-45.

52—Interest on Capital Outlay on Electricity Schemes.

	Rs.
Accounts, 1943-44 ...	2,75,236
Budget Estimate, 1944-45 ...	2,87,000
Revised Estimate, 1944-45 ...	2,89,000
Budget Estimate, 1945-46 ...	3,07,000

The expenditure under this head represents interest charges on Capital expenditure on the Hydro-Electric Scheme and the Thermo-Electric Schemes.

The increase in the revised estimate for 1944-45 and the budget estimate for 1945-46 is due to the growth of Capital expenditure.

53—Capital Outlay on Electricity Scheme met out of Revenue.

	Rs.
Accounts, 1943-44 ...	2,63,691
Budget Estimate, 1944-45 ...	2,05,000
Revised Estimate, 1944-45 ...	2,57,000
Budget Estimate, 1945-46 ...	4,68,000

This head shows that part of capital expenditure on electricity schemes which is financed from Revenue instead of from borrowed funds outside the Revenue Account.

The increase in the revised estimate for 1944-45 is mainly due to the purchase of 300 tons of steel for the manufacture of agricultural implements, purchase of a lorry and other equipment, partly counter-balanced by savings due to the postponement of an extension scheme to the next year.

The budget estimate for 1945-46 provides for certain new extensions and the purchase from the Posts and Telegraphs Department of a telephone line.

54—Famine.

	Rs.
Accounts, 1943-44 ...	10,000
Budget Estimate, 1944-45 ...	10,000
Revised Estimate, 1944-45 ...	10,000
Budget Estimate, 1945-46 ...	10,000

The annual assignment of Rs. 10,000 made from revenue to the Famine Relief Fund, under Section 4 of the North-West Frontier Province Relief Act, 1938, and any direct expenditure on famine relief measures are booked under this head.

55—Superannuation Allowances and Pensions.

	Rs.
Accounts, 1943-44 ...	10,38,531
Budget Estimate, 1944-45 ...	10,17,000
Revised Estimate, 1944-45 ...	11,67,000
Budget Estimate, 1945-46 ...	12,08,000

The expenditure relating to pensions, compassionate allowances and gratuities is exhibited under this head. Pensionary charges of the Irrigation and Hydro-Electric Department are debited to those Department by contra credit to this head.

The increase is due to an increase in the number of pensioners and a temporary increase in the amount of small pensions.

55-A—Commutation of Pensions Financed from Ordinary Revenues.

	Rs.
Accounts, 1943-44 ...	76,118
Budget Estimate, 1944-45 ...	1,45,000
Revised Estimate, 1944-45 ...	1,74,000
Budget Estimate, 1945-46 ...	1,67,000

Payments on account of commutation of pensions both in India and England are brought to account in the first instance under the capital head " 83—Payments of Commuted Value of Pensions " and at the close of the year such part of it as is financed from revenue is transferred to this head.

The expenditure under this head fluctuates and it is difficult to estimate it accurately in advance.

56—Stationery and Printing.

	Rs.
Accounts, 1943-44 ...	3,63,553
Budget Estimate, 1944-45 ...	2,97,000
Revised Estimate, 1944-45 ...	3,10,000
Budget Estimate, 1945-46 ...	3,13,000

The following charges are recorded under this head :—

(i) purchase of stationery stores ;

(ii) cost of plain paper used with stamps ;

(iii) charges of the Government Stationery and Printing Office, North-West Frontier Province, and the Jail Press, Peshawar ; and

(iv) printing at private presses.

The increase in the revised estimate for 1944-45 is due mainly to :—

(i) extra charges for paper supplied by other Governments during 1942-43 and increased cost of stationery (Rs. 10,000) ;

(ii) the entertainment of temporary staff for the enforcement of the Paper Control (Distribution) Order and Paper Control (Economy) Order (Rs. 1,000) ;

(iii) the grant of War allowance and enhancement of rate of dearness allowance (Rs. 5,000) ; and

(iv) an increase in the rate of convict labour supplied to Jail Press (Rs. 3,000).

These increases are partly counter-balanced by small savings under other heads due to vacancies and economy in purchasing stores.

The increase in the budget estimate for 1945-46 is due mainly to the provision made therein for the temporary staff for the enforcement of Control Orders for the full year.

57—Miscellaneous.

		Rs.
Accounts, 1943-44	...	1,77,380
Budget Estimate, 1944-45	...	1,94,000
Revised Estimate, 1944-45	...	2,31,000
Budget Estimate, 1945-46	...	2,16,000

Expenditure which cannot be classified under any other descriptive major head is recorded under this head. The principal items provided for are :—

(1) donations for charitable purposes ;

(2) purchase and maintenance of Radio Sets for Rural Broadcasting ;

(3) grants to Local Bodies and Cantonments for general purposes ;

(4) guarantees for the maintenance of Posts and Telegraphs Offices and telephone lines, which are not remunerative ;

(5) irrecoverable temporary loans and advances written off ;

(6) expenditure on account of State prisoners and detenus ;

(7) petty establishments ;

(8) miscellaneous compensations.

The increase in the revised estimate is due to the write off of irrecoverable taccavi loans in the Bannu District (Rs. 20,000) ; payment of a compensation to a lessee of the Durana Khan Vial (Rs. 10,000) ; a special grant-in-aid to the Municipal Committee, Peshawar, for remission of the loans granted to certain fire-sufferers (Rs. 5,000) and increased expenditure on the maintenance of State prisoners and detenus (Rs. 7,000) ; partly counter-balanced by small savings under other sub-heads.

The budget estimate for 1945-46 is based on normal requirements and also includes an additional provision of about Rs. 22,000 on staff required to look after the welfare of soldiers and their families.

63—Extraordinary Charges.

		Rs.
Accounts, 1943-44	...	1,29,003
Budget Estimate, 1944-45	...	1,63,000
Revised Estimate, 1944-45	...	4,74,000
Budget Estimate, 1945-46	...	5,33,000

This head accounts for extraordinary payments of a non-recurring nature, which it is desirable to distinguish from the ordinary expenditure of the Province. It includes expenditure on temporary War-time departments, e.g., the Information Department, the Civil

Supplies and Price Control Organization in the North-West Frontier Province and the Food Rationing Scheme. For administrative convenience the expenditure on certain Central Departments, e.g., the War Section of the Civil Secretariat, Externment of Enemy Subjects, and the Small Savings Scheme is in the first instance, met from the Provincial Budget under this head and is subsequently recovered from the Government of India.

The increase in the revised estimate is due mainly to (i) the expenditure incurred by the Provincial Government on the War Services Exhibition (Rs. 20,000), (ii) the introduction of rationing in Peshawar (Rs. 2,30,000) and (iii) expansion of activities of the Civil Supplies and Price Control Organization (Rs. 64,000).

The budget estimate for 1945-46 provides for a full year's expenditure on the additional establishments and the War allowance sanctioned in the middle of the financial year 1944-45.

63-A—Expenditure connected with Post War Planning and Development.

		Rs.
Accounts, 1943-44	...	...
Budget Estimate, 1944-45	...	...
Revised Estimate, 1944-45	...	...
Budget Estimate, 1945-46	...	1,22,000

The budget estimate for 1945-46 represents expenditure on Post War Planning Schemes. Details will be found in the Detailed Estimates for Demands for Grants. A large number of other schemes have been prepared, but, as their adoption must depend on financial assistance from the Central Government they have not been included, as the decision of the Central Government is still awaited.

64-B—Civil Defence.

		Rs.
Accounts, 1943-44	...	2,53,101
Budget Estimate, 1944-45	...	95,000
Revised Estimate, 1944-45	...	30,000
Budget Estimate, 1945-46	...	1,71,000

Expenditure in connection with the Civil Defence measures in this Province is recorded under this head. The principal items of expenditure are :—

(1) Expenditure on A. R. P.
(2) Expenditure on Refugees and Evacuees.
(3) Civil Defence Works.
(4) Expenditure on Civic Guards.
(5) Motor Spirit Rationing Scheme.
(6) Press Control.
(7) Maintenance Charges of Detenus.
(8) Expenditure on National War Front and War Publicity Schemes.

The expenditure on items (1) to (4) is divisable between Central and Provincial revenues. That on items (5) to (8) is met wholly by the Central Government.

The decrease in the revised estimate is due to the abandonment of Civil Defence measures in this Province consequent on the improvement in the War situation.

The amount included in the budget estimate for 1945-46 represents a refund to the Government of India of excess recoveries made in previous years.

ESTIMATE OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.

68—Construction of Irrigation, Navigation, Embankment and Drainage Works.

	Works	Establishment, Pensionary and Tools and Plant Charges.	Total.
	Rs.	Rs.	Rs.
Accounts, 1943-44 ...	–24,700	...	–24,700
Budget Estimate, 1944-45	...	...	...
Revised Estimate, 1944-45	–66,000	...	–66,000
Budget Estimate, 1945-46	...	...	...

Capital expenditure on irrigation works not charged to revenue is recorded under this head.

The minus sum of Rs. 66,000 in the revised estimate represents a credit to this head on account of the value of Irrigation Department land under certain bungalows at Mardan transferred to Civil Works and the Electricity Department.

81-A—Capital Outlay on Electrcity Schemes.

		Rs.
Accounts, 1943-44	...	1,30,781
Budget Estimate, 1944-45	...	1,55,000
Revised Estimate, 1944-45	...	1,04,000
Budget Estimate, 1945-46	...	2,10,000

Capital expenditure on electricity schemes met from outside the Revenue Account is recorded under this head. The above estimates, however, include only the share of the establishment and pensionary charges of the Electricity Department debitable to this head and do not include any provision for works outlay. The variations in the above estimates are due to *pro-rata* distribution of the establishment and pensionary charges.

85-A—Capital Outlay on Provincial Schemes connected with the War, 1939.

		Rs.
Accounts, 1943-44	...	22,33,067
Budget Estimate, 1944-45	...	–1,77,000
Revised Estimate, 1944-45	...	44,91,000
Budget Estimate, 1945-46	...	–30,66,000

The expenditure on the purchase and distribution of food-grains and standard cloth is booked under this head. The sale proceeds of food-grains and cloth are also adjusted under this head as deductions from expenditure.

The increase in the revised estimate is due to heavy purchases of food-grains owing to the enforcement of rationing in Peshawar and to larger imports of standard cloth. The decrease in the budget estimate for 1945-46 is due to anticipated sale proceeds of grains purchased during 1944-45 and to lesser expenditure anticipated on the purchase of standard cloth.

Debt, Deposits, Advances and Remittance Heads. (Receipts and Disbursements).

Public Debt—Debt raised in India. Permanent Debt.

	Budget Estimate, 1945-46.	Revised Estimate, 1944-45.	Budget Estimate, 1944-45.	Accounts, 1943-44.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	64,98,904	57,24,900	58,33,226	59,24,900
Receipts (loans raised) ...	14,31,076	10,69,824	...	...
Total ...	79,29,980	67,94,724	58,33,226	59,24,900
Disbursements (loans discharged)...	6,58,680	2,95,820	1,00,008	2,00,000
Closing balance ...	72,71,300	64,98,904	57,33,218	57,24,900

Loans raised in the open market and those obtained from the Central Government and the repayments thereof are booked under this head. A loan of Rs. 60,45,600 was raised in the open market in 1937-38 to repay a previous loan of Rs. 35 lakhs to the Central Government and to meet certain capital expenditure on the Hydro-Electric Scheme and Civil Works. This loan is repayable at par on 1st September 1952, and bears interest at 3 per cent. per annum. A sum of Rs. 91,000 is being set aside every year in a Sinking Fund towards the cancellation of the loan. During the current financial year, a special additional appropriation of Rs. 10 lakhs has been made by the Provincial Government from the accumulated revenue balance and credited to the Sinking Fund. The sum of Rs. 57,24,900 shown in above table as closing balance in the column "Accounts, 1943-44" represents the outstanding balance of the loan raised in 1937-38, after the cancellation of a portion amounting to Rs. 3,20,700 by purchase.

The following are the details of the figures of receipts and disbursements shown in the above table in the columns "Revised Estimate, 1944-45" and "Budget Estimate, 1945-46":—

	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
	Rs.	Rs.
Receipts.		
(a) Loan sanctioned by the Central Government for the distribution of C-591 wheat seed ...	1,15,324	14,31,076
(b) Loan sanctioned by the Central Government for the distribution of 4,000 tons wheat seed in Dera Ismail Khan District ...	9,54,500	...
Total ...	10,69,824	14,31,076
Disbursements.		
(c) Repayment of the loan of Rs. 9,54,500 mentioned at (b) above ...	2,95,820	6,58,680

No repayment is at present expected to be made during the current or the next year in respect of the loan mentioned at (a) above. These loans have been sanctioned by the Government of India, free of interest for one year, in order to stimulate the Grow-More-Food effort by distributing seed.

State Provident Funds.
(Receipts and Disbursements).

	Budget Estimate, 1945-46.	Revised Estimate, 1944-45.	Budget Estimate, 1944-45.	Accounts, 1943-44.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	28,81,593	26,77,593	26,84,188	24,86,188
Receipts ...	4,48,000	4,40,000	4,35,000	4,35,563
Total ...	33,29,593	31,17,593	31,19,188	29,21,751
Disbursement ...	2,34,000	2,36,000	2,86,000	2,44,158
Closing balance ...	30,95,593	28,81,593	28,33,188	26,77,593

Provident Fund contributions recovered from Government servants are credited to this head. Interest on the deposits in the Funds is paid by Government at rates fixed from year to year. Temporary withdrawals by the subscribers, which are permitted in certain circumstances, and final repayments of the deposits are debited to this head.

The balances in the Funds are gradually rising with the growing popularity of this method of provision for retirement.

Deposits not bearing Interest—Sinking Fund.
(Receipts and Disbursements).

	Budget Estimate, 1945-46.	Revised Estimate, 1944-45.	Budget Estimate, 1944-45.	Accounts, 1943-44.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	15,20,788	4,29,788	4,29,788	3,38,788
Receipts.				
Transfer from the Revenue Account ...	91,000	10,91,000	91,000	91,000
Interest receipts ...	...	...	...	...
Total receipts including opening balance ...	16,11,788	15,20,788	5,20,788	4,29,788
Disbursements.				
Purchase of securities ...	...	...	...	...
Interest paid ...	...	...	...	...
Total disbursements...	...	...	...	...
Closing balance ...	16,11,788	15,20,788	5,20,788	4,29,788

This fund was created with effect from the year 1938-39. An annual assignment is made from revenue and is set aside in this fund to be used as and when occasion arises for the cancellation and repayment of the North-West Frontier Province Loan, 1937—52. This assignment was made at the rate of Rs. 1,51,000 per annum during the first three years, but from the year 1941-42 it was reduced to Rs. 91,000 per annum. During the current financial year Government have made a special contribution of Rs. 10,00,000 from the accumulated revenue balance to the Sinking Fund in addition to the normal annual contribution of Rs. 91,000.

Famine Relief Fund.
(Receipts and Disbursements).

	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
A—Famine Relief Fund—				
Opening balance ...	1,20,982	1,07,583	1,07,506	1,00,393
Receipts—				
Transfer from the Revenue Account ...	10,000	10,000	10,000	10,000
Interest receipts ...	3,800	3,299	3,299	2,190
Recoveries of Famine expenditure	...	100	...	...
Total ...	1,34,782	1,20,982	1,20,805	1,12,583
Disbursements—				
Transfer to "54—Famine" to meet expenditure on relief measures ...	...	...	...	5,000
Closing balance ...	1,34,782	1,20,982	1,20,805	1,07,583
B—Investment Account—				
Opening balance ...	−99,235	−99,235	−99,235	−49,474
Receipts—Sale of Securities ...	...	...	...	...
Total ...	−99,235	−99,235	−99,235	−49,474
Disbursements—				
Purchase of Securities ...	−20,000	...	...	−49,761
Closing balance ...	−1,19,235	−99,235	−99,235	−99,235

Under the North-West Frontier Province Famine Relief Act, 1938, the Provincial Government have to set aside in this Fund a sum of Rs. 10,000 annually from revenue for purposes of famine relief until the accumulated balance reaches the total of Rs. 1,50,000. The money in the Fund is meant for expenditure on :—

(i) the relief of famine in the North-West Frontier Province and

(ii) the relief of distress caused by serious drought, floods or other natural calamities in the North-West Frontier Province.

No expenditure is expected during the current or the next year, but expenditure can, naturally, never be foreseen.

Out of the balance in the Fund, a sum of Rs. 99,235 is already invested in Government securities, and it is proposed to invest a further sum of Rs. 20,000 in the year 1945-46.

Deposits not bearing interest—B—Reserve Funds.
Provincial Road Fund—Other Accounts.

	Accounts, 1943-44. Rs.	Budget Estimate, 1944-45. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1945-46. Rs.
Opening balance ...	2,144	...	4,865	...
Receipts—				
Transfer from the Revenue Accounts, i.e., 50—Civil Works	1,00,000	1,00,000	1,00,000	1,00,000
Total ...	1,02,144	1,00,000	1,04,865	1,00,000
Disbursements—				
Transfer to the Revenue Account under 50—Civil Works for the repair of damages to roads and bridges by floods, earthquakes, etc. ...	97,279	1,00,000	1,04,865	1,00,000
Total ...	97,279	1,00,000	1,04,865	1,00,000
Closing balance ...	4,865	...	...	...

The amount shown under this head represents accumulations in

the Provincial Road Fund which has been created by the Government in order to meet unforeseen expenditure on repairing unusual damage to roads and bridges caused by floods, earthquakes, etc. This Fund was started in 1939-40 with an annual assignment of rupees one lakh from revenue. This assignment will continue to be set aside annually from the revenue section under the head "50—Civil Works" till the balance in the Fund reaches a total of rupees five lakhs when further contribution from revenue to the fund will cease. If and when the balance in the fund, as a result of calls on it, falls below rupees five lakhs, the reserve fund will be replenished by making provision in the budget estimates for the succeeding year or years in the revenue section to the extent of the deficiency not exceeding rupees one lakh per annum.

Expenditure on flood damages since the creation of this reserve fund has been larger than the annual assignment of rupees one lakh and it has therefore not been possible to build up a balance. This is partly the result of the temporary increase in the cost of work. The position will be further examined.

Depreciation Reserve Fund—Electricity.
(Receipts and Disbursements).

	Budget Estimate, 1945-46.	Revised Estimate, 1944-45.	Budget Estimate, 1944-45.	Accounts, 1943-44.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	8,82,901	7,22,221	7,21,917	4,37,013
Receipts—				
Transfer from the Revenue Account ...	1,54,900	1,44,700	1,43,600	2,74,304
Interest receipts ...	22,000	15,980	17,629	10,904
Total ...	10,59,801	8,82,901	8,83,146	7,22,221
Disbursements—				
Transfer to the Revenue Account...	...	...	...	...
Interest paid ...	...	...	...	...
Total ...	...	...	...	...
Closing balance ...	10,59,801	8,82,901	8,83,146	7,22,221
Investment Account—				
Opening balance ...	−7,21,555	−4,37,137	−4,37,137	−2,77,197
Receipts—Sale of Securities ...	...	...	...	...
Total ...	−7,21,555	−4,37,137	−4,37,137	−2,77,197
Disbursements—Purchase of Securities ...	−1,61,200	−2,84,418	−2,84,780	−1,59,940
Total ...	−1,61,200	−2,84,418	−2,84,780	−1,59,940
Closing balance ...	−8,82,755	−7,21,555	−7,21,917	−4,37,137

The object of this Fund is to provide a reserve to meet the cost of renewals and replacements of plant and machinery belonging to the Electricity Department as occasion arises. Depreciation charges calculated at approved rates on the book value of the assets are debited annually to the revenue account of the schemes concerned and credited to this deposit account. It is estimated that the total balance at the credit of the Fund will rise to Rs. 10,59,801 at the close of the next financial year.

A sum of Rs. 7,21,555 is already invested out of this Fund, in Government securities and it is proposed to invest a further sum of Rs. 1,61,200 during 1945-46 if circumstances are favourable.

Depreciation Reserve Fund—Government Presses.
(Receipts and Disbursements).

	Budget Estimate, 1945-46.	Revised Estimate, 1944-45.	Budget Estimate, 1944-45.	Accounts, 1943-44.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	69,396	55,504	56,308	46,616
Receipts ...	13,892	13,892	14,892	13,148
Total ...	83,288	69,396	71,200	59,764
Expenditure ...	2,000	...	2,000	4,260
Closing balance ...	81,288	69,396	69,200	55,504

The object of this Fund is to provide a reserve sufficient to meet the cost of renewals and replacements of plant, machinery and furniture, etc., of Government Presses. Depreciation charges calculated at approved rates on the book value of the assets are provided for annually under the head "56—Stationery and Printing" and are credited to this Fund. Expenditure incurred from time to time on renewals and replacements is met by withdrawals from the Fund.

Deposits of Local Funds.
(Receipts and Disbursements).

	Budget Estimate, 1945-46.	Revised Estimate, 1944-45.	Budget Estimate, 1944-45.	Accounts, 1943-44.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	11,24,708	10,74,708	10,57,526	8,55,526
Receipts—Deposits ...	45,00,000	42,00,000	32,50,000	36,14,380
Total ...	56,24,708	52,74,708	43,07,526	44,69,906
Disbursements—Withdrawals ...	43,00,000	41,50,000	30,50,000	33,95,198
Closing balance ...	13,24,708	11,24,708	12,57,526	10,74,708

Receipts and withdrawals of the various District and Municipal Funds which are held in Provincial Treasuries are booked under this head. The treasuries deal with them as purely banking accounts and no interest is paid by Government on the accumulated balances. Payments out of these deposits are made by cheques and no Local Fund can over-draw the balance at its credit without obtaining beforehand a loan or contribution from Government to cover the overdraft. The system is of some value to the Ways and Means position of Government and the local bodies benefit by having their funds safeguarded free of charge.

Departmental and Judicial Deposits—Civil Deposits.
(Receipts and Disbursements).

	Budget Estimate, 1945-46.	Revised Estimate, 1944-45.	Budget Estimate, 1944-45.	Accounts, 1943-44.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	61,21,747	48,37,747	36,78,776	47,01,776
Receipts ...	1,28,20,000	1,31,10,000	1,10,67,000	1,13,88,789
Total ...	1,89,41,747	1,79,47,747	1,47,45,776	1,60,90,565
Disbursements ...	1,17,13,000	1,18,26,000	1,16,59,000	1,12,52,818
Closing balance ...	72,28,747	61,21,747	30,86,776	48,37,747

Deposits received from the public and certain Government departments are credited under this head. No interest is paid on

the accumulated balances. Repayments of the deposits are made under proper authority. In the case of Civil Courts' Deposits and Personal Deposits repayments are made by cheques drawn on treasuries and the accounts in respect thereof are treated as pure banking accounts.

The increased closing balances in the revised estimate, 1944-45 and the budget estimate, 1945-46, as compared with the actuals for 1943-44 are due chiefly to anticipated disbursements on account of Revenue Deposits being smaller than the anticipated receipts during 1944-45 and 1945-46. Revenue Deposits include the deposits made by Revenue, Civil and Criminal Courts and the earnest money deposits received by Civil Departments from intending tenderers. The closing balance of Rs. 72,28,747 at the end of the year 1945-46 is estimated to include a sum of Rs. 56,41,949 on account of Revenue Deposits.

Subvention from the Central Road Development Fund.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	21,746	...	29,277	...
Receipts—				
Subvention from the Central Road Development Fund ...	3,63,448	14,000	1,23,231	8,998
Total ...	3,85,194	14,000	1,52,508	8,998
Disbursements ...	3,55,917	14,000	1,52,508	8,998
Closing balance ...	29,277	...	...	...

The Central Road Development Fund has been constituted by the Government of India from the proceeds of customs and excise duty on motor spirit at enhanced rates. After excluding a certain portion as the share of the Civil Aviation Department in respect of petrol consumed for aviation purposes, the Government of India apportion 15 per cent. of the annual receipts to their reserve and allocate the balance to the Provinces, Indian States and Administered Areas on the basis of the petrol consumption in their respective areas, but retain the amounts until actually required for expenditure. The amounts allocated to the Provinces can be spent only with the previous approval of the Governor-General-in-Council on the advice of the Central Road Committee.

The subventions made from the Central Road Fund to the Provincial Government are credited to this deposit account. The actual expenditure incurred from time to time is charged in the Provincial accounts to the "50—Civil Works" or other appropriate service head concerned. At the same time an equivalent amount is transferred month by month from this deposit head to the revenue account under the head "XXXIX—Civil Works" or other appropriate revenue head concerned.

The receipts and disbursements fluctuate according to fluctuations in the allotments made by the Government of India from their reserve in the Road Development Fund. The decrease in disbursements is due to the fact that the North-West Frontier Province Government have consumed their future allocations in advance.

Deposit account of Grants from the Central Government for Economic Development and Improvement of Rural Areas. (Receipts and Disbursements).

	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
Opening balance	8,946	22,143	10,631	16,199
Receipts ...	7,088	6,598	15,827	70,925
Total ...	16,034	28,741	26,458	87,124
Disbursements ...	16,034	19,795	26,458	64,981
Closing balance ...	...	8,946	...	22,143

Grants made by the Central Government in aid of rural reconstruction schemes and contributions by the villagers towards the cost of such schemes are booked under this head. The revised estimate, 1944-45, and the budget estimate, 1945-46, of "Disbursements" include provision for expenditure on the following schemes:—

	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1945-46. Rs.
Fruit Cultivation Scheme ...	11,333	12,030
Improved Seed Distribution Scheme	8,462	4,004
Total ...	19,795	16,034

Deposit Account of Grants made by the Imperial Council of Agricultural Research. (Receipts and Disbursements).

	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
Opening balance	...	...	288	288
Receipts ...	39,700	78,697	50,418	...
Total ...	39,700	78,697	50,706	288
Disbursements ...	39,700	78,697	50,418	288
Closing balance ...	...	...	288	...

Under this head are booked the grants received from the Imperial Council of Agricultural Research for various research schemes executed by the Agricultural and the Veterinary Departments. The actual expenditure incurred on the schemes is charged to the service heads concerned, and at the end of the year an equivalent amount is transferred from the deposit account to the relative revenue head. Particulars of the schemes for which provision is made in the revised estimate, 1944-45, and the budget estimate, 1945-46, are embodied in the detailed Deposit Account.

No receipts were recorded in the accounts for 1943-44 as the credit for the amount of the contribution due from the Imperial Council of Agricultural Research for that year was afforded too late for adjustment in the accounts for that year. The credit has since been adjusted in the accounts for the current financial year, causing an increase in the revised estimate.

Deposit account of Grants from the Sugar Excise Fund. (Receipts and Disbursements).

		Rs. Budget Estimate, 1945-46.
Receipts	...	34,730
Disbursements	...	34,730
Balance	...	...

Grants made by the Central Government from the Central Sugar Excise Fund are booked under this head. The expenditure on the research schemes enumerated below will be debited to the service head 40—Agriculture and at the end of the year an equivalent amount will be transferred from this Deposit Account to the revenue head XXIX—Agriculture :—

		Rs.
Cane Development Industry (within Factory zone)	...	5,430
Cane Development	...	21,000
Improvement of Furnace	...	8,300
Total	...	34,730

As grants from this Fund are a new feature, this provision appears for the first time in these accounts.

Deposit on account of Central transaction in Non-Bank Treasuries and Sub-Treasuries. (Receipts and Disbursements).

		Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
Opening balance	...	6,00,000	...	...	...
Receipts	...	...	6,00,000	...	...
Total	...	6,00,000	6,00,000	...	...
Repayments	...	...	...	...	...
Closing balance	...	6,00,000	6,00,000	...	...

Transactions of the Central Government arising at Provincial treasuries and sub-treasuries where the Reserve Bank is not represented by the Imperial Bank are booked in the first instance as operations on the cash balances of the Province and are subsequently adjusted weekly against the balance of the Central Government through the Reserve Bank of India. In this Province, Central payments generally exceed Central receipts and the North-West Frontier Province Government accounts thus always carry a debit on account of transactions which are really Central.

The Provincial Government have during the current financial year obtained a fixed deposit of Rs. 6 lakhs from the Central Government to cover such outstanding debits until they are cleared against Central balances. This step has been taken in view of the present uncertain ways and means position of the Provincial Government. It is proposed to repay the deposit to the Central Government as soon as circumstances permit, but no repayment is expected in the current or the next financial year.

Advances not bearing Interest—Advances Repayable.

	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
Balance outstanding at the beginning of the year ...	23,053	7,31,053	39,871	38,871
Disbursements ...	7,00,000	6,70,000	7,50,000	15,40,750
Total ...	7,23,053	14,01,053	7,89,871	15,79,621
	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
Recoveries ...	7,01,000	13,78,000	7,50,000	8,48,568
Balance outstanding at the close of the year ...	22,053	23,053	39,871	7,31,053

This head includes various items of recoverable advances most of which are mere adjustments of accounts. The principal items are Forest advances, necessitated by the difficulty of access to Treasuries in Forest areas, Civil advances, which include Objection Book Advances, i.e., advances of pay and allowances granted to Government servants under orders of transfer and Special Advances. Such of the advances as are votable have also been included in the Demand for Grants presented to the Assembly (vide Demand No. 31). This account includes both votable items and others which are merely of the nature of book-keeping adjustments.

Permanent Advances.

	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
Balance outstanding at the beginning of the year ...	77,080	77,480	81,579	80,579
Advances (disbursements)	3,000	3,000	3,000	300
Total ...	80,080	80,480	84,579	80,879
Recoveries ...	3,400	3,400	2,000	3,399
Balance outstanding at the close of the year ...	76,680	77,080	82,579	77,480

These advances are given to officers of Government, who have to meet certain items of official expenditure, before they can place themselves in funds by drawing bills.

Account with the Government of Burma.

	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
Balance outstanding at the beginning of the year ...	...	+10	+91	+91
Payments ...	1,000	10,660	1,000	193
Total ...	1,000	10,650	909	102
Receipts ...	1,000	10,650	1,000	112
Balance outstanding at the close of the year ...	...	...	+91	+10

The estimates represent the exchange account of the North-West Frontier Province Government with the Government of Burma. The receipts and disbursements usually balance.

Account with the Reserve Bank of India.

	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
Balance outstanding at the beginning of the year ...	-897	-1,597	+148	-852
Disbursements ...	5,000	5,800	5,000	5,478
Total ...	5,897	7,397	4,852	6,330
Recoveries ...	5,000	6,500	5,000	4,733
Balance outstanding at the end of the year ...	-897	-897	+148	-1,597

Receipts and payments on account of the Reserve Bank appearing in the Government accounts pass through this head. The net debit or credit at the end of a month is recovered from or paid to the Bank in the following month.

Suspense.

	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
[Credit (+) Debit (-)] Opening balance ...	-7,393	-12,393	-7,842	+3,81,158
Credits ...	...	1,67,59,000	1,01,09,000	1,18,70,205
Total ...	-7,393	1,67,46,607	1,01,01,158	1,22,51,363
Debits ...	...	1,67,54,000	1,01,09,000	1,22,63,756
Balance ... [Credit (+) Debit (-)]	-7,393	-7,393	-7,842	-12,393

Receipts and disbursements awaiting classification under the relevant revenue or expenditure heads of account and increases or decreases in cash balances held by certain departmental officers, e.g., Public Works Department officers, are recorded under "Suspense" until they are properly accounted for. "Suspense" is an adjusting head and is prescribed for balancing the accounts.

As the receipts and disbursements for the year 1945-46 are estimated to be equal, the column "Budget Estimate, 1945-46" for "Credits" and "Debits" in the above table have been left blank.

Loans and Advances by Provincial Government. (Recoveries and Disbursements).

	Accounts, 1943-44. Rs.	Budget Estimate, 1944-45. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1945-46. Rs.
Opening balance ...	29,53,265	24,07,265	22,57,302	28,12,302
Loans and advances...	1,32,055	1,68,000	8,17,000	1,81,000
Total ...	30,85,320	25,75,265	30,74,302	29,93,302
Recoveries ...	8,28,018	3,25,000	2,62,000	8,88,000
Closing balance ...	22,57,302	22,50,265	28,12,302	21,05,302

Advances and loans granted by the Provincial Government to Local Bodies, to land-holders and other notabilities, and to Govern-

ment servants and recoveries therefrom are recorded under this head.

Loans and advances.—The increase in the revised estimate 1944-45, is due to the grant of taccavi loans for the purchase of seed in pursuance of the Grow More Food Campaign.

Recoveries.—The decrease in the revised estimate, 1944-45, is due to the fact that the recoveries expected from the Central Co-operative Bank during 1944-45 on account of the loan advanced for the construction of Sulphur Drying Station were actually effected in 1943-44. The increase in the budget estimate for 1945-46 is due to the recoveries expected for the taccavi loans granted during 1944-45 for the Grow More Food Campaign.

Remittance—Remittances within India.

	Budget Estimate, 1945-46. Rs.	Revised Estimate, 1944-45. Rs.	Budget Estimate, 1944-45. Rs.	Accounts, 1943-44. Rs.
[Credit (+) Debit (−)] Opening balance ...	+5,31,171	+5,03,171	+5,32,991	+17,72,991
Receipts ...	7,53,94,000	7,95,98,000	7,56,49,000	7,39,21,923
Total receipts ...	7,59,25,171	8,01,01,171	7,61,81,991	7,56,94,914
Disbursements ...	7,54,25,000	7,95,70,000	7,56,49,000	7,51,91,743
Closing balance ... [Credit (+) Debit (−)]	+5,00,171	+5,31,171	+5,32,991	+5,03,171

Cash remittances between treasuries and between treasuries and departmental offices, transactions of Public Works Officers with treasuries, and with other civil departments, including transactions on account of cheques issued, are recorded under this head.

Remittances by bills which are in the public interest, e.g., between treasuries themselves and between treasuries and the Imperial Bank of India are also included in this head.

The transactions in respect of adjustments of accounts between the Central and Provincial Governments and inter-Provincial Suspense Accounts also fall under this head. In addition this head includes Railway transactions originating at Provincial non-banking treasuries.

As it is an adjusting head, the receipts and disbursements should normally balance.

PART II

PROPOSALS

FOR

NEW EXPENDITURE

FOR THE YEAR

1945-46

Statement showing items of New Expenditure included in the Budget Estimate for year 1945-46.

Serial No.	Major head	Particulars of scheme	Cost during the year 1945-46 Non-recurring	Cost during the year 1945-46 Re-curring	Average cost in future years	Page
			Rs.	Rs.	Rs.	
1	7—Land Revenue	Continuance of the existing staff of the Civil Estates Officer for another year, subject to review later.	6,000	..	..	66
2	Ditto ..	Increase of one Field Kanungo on permanent basis in the Teri Tehsil of the Kohat District.	..	407	372	67
		Total 7—Land Revenue ..	6,000	407	372	
3	8—Provincial Excise.	Entertainment of two additional Excise peons at Dera Ismail Khan and Tank.	..	852	696	68
4	Ditto ..	Extension for one year of the post of one Excise Sub-Inspector and one Excise peon at Mansehra.	2,102	..	..	69
		Total 8—Provincial Excise ..	2,102	852	696	
5	XVII—Irrigation, Working Expenses.	Remodelling a branch of the Kabul River Canal.	15,000	..	..	70
6	Ditto ..	Providing Mills on the branches of the Kabul River Canal.	18,000	..	540	70
7	Ditto ..	Remodelling Kabul River Canal.	15,000	..	..	71
8	Ditto ..	Providing Pucca concrete lining to protect a bank of the Kabul River Canal.	(a) 10,000	..	..	71
9	Ditto ..	Construction of drainage crossing Paharpur Canal.	20,000	..	..	72
10	Ditto ..	Remodelling drainage crossing Paharpur Canal.	30,000	..	..	72
11	Ditto ..	Remodelling a Distributary	45,000	..	500	73-74
		Total XVII—Irrigation Working Expenses.	1,53,000	..	1,040	
12	18-A—Irrigation, Works (P. W. Officers.	Remodelling of a Canal ..	25,000	..	..	74
		Total 18-A—Irrigation, etc., P. W. Officers.	25,000	..	..	

(a) Involves an expenditure of Rs. 17,000 in 1946-47 as well.

Serial No.	Major Head	Particulars of scheme	Cost during the year 1945-46 Non-recurring	Recurring	Average cost in future years	Page
			Rs.	Rs.	Rs.	
13	18-A—Irrigation, Works in charge of Civil Officers.	Subsidy to Zamindars towards the cost of digging and Construction of masonary wells for Irrigation purposes.	40,000	...	..	75
		Total 18-A—Irrigation etc. Civil Officers.	40,000	—	—	
14	18-B—Navigation, etc., Works (in charge of P. W. Officers).	Opening out Chilla Nullah Kabul River Canal.	20,000	...	...	76
15	Ditto ..	Opening of "C" Khawar ..	10,000	..	...	76
		Total 18-B—Navigation, etc. Works in charge of Public Works Officers.	30,000	—	...	
16	25—General Administration.	Conversion of a Grade I post in the Office of the Legislative Assembly into that of a Head Assistant with effect from the 1st April, 1945.	..	440	480	77
17	Ditto ...	Conversion of the post of one peon into that of a Jamadar Orderly in the Legislative Assembly Office.	...	77	46	77
18	Ditto ..	Continuance of the Temporary post of Under Secretary, Local Self Government and his Establishment of one Steno and two peons for another year.	12,274	..	—	78
19	Ditto ..	Creation of one post of Assistant Nazir in the Office of Revenue and Divisional Commissioner, North-West Frontier Province in the grade of Rs. 45—3—90/3—105 p. m. less 15 per cent. cut in the case of new entrants.	—	572	985	78
20	Ditto ..	Creation of a post of a Moharrir in the Court of E. A. C. Charsadda, in the grade of Rs. 40—2—90 less 15 per cent. cut in the case of new entrant.	..	516	659	79
21	Ditto ..	Creation of a Post of Chowkidar for the Court of Revenue E. A. C. at Dera Ismail Khan.	..	288	180	79
22	Ditto ..	Appointment of a Reader, a Moharrir and two peons on permanent basis for the court of Assistant Commissioner, Peshawar.	..	1,752	1,871	80

Serial No.	Major Head	Particulars of scheme	Cost during the year 1945-46 Non-recurring	Re-curring	Average cost in future years	Page
			Rs.	Rs.	Rs.	
23	25—General Administration.	Re-organization of Establishment of Teri Tahsil viz., conversion of temporary establishment to permanent, and increase in their pay.	..	564	1,193	81
24	Ditto ..	Appointment of a Siah Nawis on permanent basis for Peshawar Tehsil in the grade of Rs. 40—2—90 less 15 per cent. cut in the case of new entrants.	..	576	719	82
25	Ditto ..	Creation of Temporary posts of a Naib Tehsildar, one Moharrir and 7 peons for collection duty in Peshawar and Charsadda Tehsils for one year.	4,260	..	..	83
26	Ditto ..	Creation of five posts of Wasil Baqi Nawisan in the grade of Rs. 70—5—125.	..	4,620	5,904	84
		Total 25—General Administration.	16,534	9,405	12,037	
27	27—Administration of Justice.	Increase in the strength of the Provincial Civil Service (Judicial Branch) by one Sub-Judge for the year, 1945-46.	3,000	..	..	85
28	Ditto ..	Creation of a temporary post of a Naib Nazir for the court of Sub Judge, Mansehra.	624	..	..	86
		Total 27—Administration of Justice.	3,624	..	..	
29	28—Jails and Convict Settlements.	Continuance for another year of the temporary post of the Deputy Superintendent for the Adolescent Training Centre, Haripur.	550	..	..	87
30	Ditto ..	Grant of War Allowance to Head Warders and Warders at Rs. 5 per mensem each.	..	33,360	33,360 (Terminable)	87
31	Ditto ..	Continued employment of temporary sweepers as at present in the Jail Department.	13,224	..	—	88
		Total 28—Jails and Convict Settlements.	13,774	33,360	33,360	
32	29—Police ..	Conversion of five posts of Head Constable Pay Officers to the rank of Sub-Inspectors without special pay.	1,000	275	1,992	88

Serial No.	Major Head	Particulars of scheme	Cost during the year 1945-46		Average cost in future years	Page
			Non-recurring	Recurring		
			Rs.	Rs.	Rs.	
33	29—Police ..	Creation of two posts of Head Constables and 4 posts of Foot Constables, for traffic (point) duty in the Southern Districts.	..	3,697	2,632	89
		Total 29—Police ..	1,000	3,972	4,624	
34	36—Scientific Departments.	Creation of a post of a Clerk in the grade of Rs. 40—2—90 less 15 per cent. cut in the case of new entrants for the Office of the Curator, Peshawar Museum.	..	528	720	90
		Total 36—Scientific Departments.	..	528	720	
35	37—Education ..	Opening of a Government Intermediate Arts College, at Abbottabad.	3,000	25,436	30,045	91
36	Ditto ..	Conversion of 3 District Board Lower Middle Schools into Anglo-Vernacular Middle Schools.	1,800	7,257	19,870	92
37	Ditto ..	Conversion of 3 District Board Anglo-Vernacular Middle Schools, into High School	900	6,391	10,903	92
		Total 37—Education ..	5,700	39,084	60,818	
38	38—Medical ..	Grant of Special pay at Rs. 50 per mensem to two Head Assistants in the Office of the Inspector-General of Civil Hospitals, North-West Frontier Province, and employment of two additional clerks, and one peon in that Office.	..	3,146	4,330	93
39	Ditto ..	Conversion of the post of one Sub-Assistant Surgeon in the Lady Reading Hospital, into Provincial Medical Service Class II.	..	979	3,458	93
40	Ditto ..	Opening of a regular Civil Dispensary at Pabbi.	2,000	3,763	4,923	94
41	Ditto ..	Opening of a Civil Dispensary at Manki Sharif District Peshawar.	..	2,350	2,439	95
42	Ditto ..	Employment of a Ward Orderly at the Civil Hospital, Tarnab.	..	384	384	96
		Total 38—Medical ..	2,000	10,622	15,534	

Serial No.	Major head	Particulars of scheme	Cost during the year 1945-46		Average cost in future years	Page
			Non-recurring	Recurring		
			Rs.	Rs.	Rs.	
43	39—Public Health	Subsidising of five more trained Dais in the five villages of the Province temporarily for one year.	1,375	..	..	96
		Total 39—Public Health ..	1,375	..	..	
44	40—Agriculture ..	Creation of a post of a Superintendent in the grade of Rs. 200—10—300 less 15 per cent. cut in the case of new entrant for the Office of the Director of Agriculture, North-West Frontier Province, for one year with effect from the 1st April 1945.	2,200	..	..	97
45	Ditto ..	Conversion of a temporary post of a Farm Clerk at Rs. 40—2—90 less 15 per cent. cut for new entrant into a permanent one.	..	530	673	98
46	Ditto ..	Continuance of a temporary post of Electrician in the grade of Rs. 60—5/2—120 without cut for another year.	864	..	..	99
47	Ditto ..	Purchase of three tractors at Rs. 10,000 each.	30,000	..	..	99
48	Ditto ..	Extension of the Horticultural Scheme from the 1st April 1945 to 18th October 1948, subject to acceptance by the Imperial Council of Agricultural Research.	..	7,550	6,545 (Terminable)	100
49	Ditto ..	Extension of the existing Marketing Department on temporary basis upto the 31st May 1945.	2,350	..	..	101
		Total 40—Agriculture ..	35,414	8,080	7,218	
50	41—Veterinary ..	Creation of a temporary post of a Laboratory Assistant in the Provincial Veterinary Laboratory, North-West Frontier Province in the grade of Rs. 40—2—80/2—90 less 15 per cent. cut for one year.	684	..	..	101
51	Ditto ..	Continuance of the Disease Investigation Scheme for three years from the 1st March 1945 to 29th February 1948 subject to the acceptance by the Imperial Council of Agricultural Research.	..	10,729	11,096 (Terminable)	102
		Total 41—Veterinary ..	684	10,729	11,096	

Serial No.	Major head	Particulars of scheme	Cost during the year 1945-46 Non-recurring	Recurring	Average cost in future years	Page
			Rs.	Rs.	Rs.	
52	42—Cooperation	Continuance of the temporary post of one Inspector of Consolidation of Holdings and one peon and five Sub-Inspectors for another year.	7,448	..	..	103
53	Ditto ..	Creation of the post of a Revenue Officer for Consolidation of Holdings with his staff on temporary basis for one year	7,410	..	..	104
54	Ditto ..	Extension and creation of the post of one Industrial Inspector, three Sub-Inspectors, one Clerk and one peon on existing terms for another year.	7,340	..	..	105
		Total 42—Cooperation ..	22,198	..	..	
55	50—Civil Works	Construction of quarters for staff at Government T. B. Sanatorium, Dadar.—lump sum grant to be spent on works to be selected later.	15,000	..	..	106
56	Ditto ..	Construction of a regular Civil Dispensary at Pabbi.	33,300	..	..	106
57	Ditto ..	Construction of a "D" Type Bungalow for the Sub-Judge at Charsadda.	26,000	..	..	107
58	Ditto ..	Construction of a road from Bizan Khel Causeway Kohat-Bannu Road.	17,000	..	850	107
59	Ditto ..	Remetalling and surfacing of Hathala-Kulachi Road 4 miles.	48,000	..	..	108
60	Ditto ..	Remetalling and surfacing of Road near Nowshera Kalan.	18,100	..	..	108
		Total 50—Civil Works ..	1,57,400	..	850	
61	Establishment and Pensionary charges of the Electricity Department.	Creation of a post of an Assistant Accounts Officer in the grade of Rs. 400—20—600 in the Electricity Department with effect from the 1st April 1945.	..	4,400	5,827	109
62	Ditto ..	Creation of a post of IV Grade Clerk at Rs. 45—3—105 less 15 per cent. cut in the Circle Office.	..	572	860	109

Serial No.	Major head	Particulars of scheme	Cost during the year 1945-46		Average cost in future years	Page
			Non-recurring	Re-curring		
			Rs.	Rs	Rs.	
63	Establishment and Pensionary charges of the Electricity Department.—concld.	Creation of a post of Leave Reservist Meter Reader in the grade of Rs. 25—1—30.	..	451	440	110
64	Ditto ..	Creation of a post of a Head Mistri at Mardan in the grade of Rs. 60—5 2—120.	..	792	1,038	111
65	Ditto ..	Creation of a post of a Peon to work as a Record Lifter in the Office of the Executive Engineer, Mardan Division.	..	275	240	112
66	Ditto ..	Creation of a post of a Clerk in the grade of Rs. 45—3—105 less 15 per cent. cut for new entrants for Charsadda Sub-Division.	..	564	800	113
		Total Establishment and Pensionary charges of the Electricity Department.	..	7,054	9,205	
67	81-A—Capital Outlay on Electricity Schemes.	Provision for unforeseen extensions during the year 1945-46.	1,00,000	..	5,000	114
	52-A—Interest on Capital Outlay on Electricity Schemes.		..	1,750	3,500	
68	81-A—Capital Outlay on Electricity Schemes.	Replacing the existing 11-K. V. Poles by treated wooden poles	12,520	..	..	115
69	81-A—Capital Outlay on Electricity Schemes.	Supply of electricity to another new Area.	1,70,000	..	12,900	115
	52—Interest on Capital Outlay on Electricity Schemes.		..	3,000	6,800	
70	81-A—Capital Outlay on Electricity Schemes.	Purchase of Departmental Telephone Line.	60,000	..	2,600	116
	52—Interest on Capital Outlay on Electricity Schemes.		..	1,200	2,400	
	Total ..	81-A—Capital Outlay on Electricity Schemes.	3,42,520	..	20,500	
		52—Interest on Capital Outlay on Electricity Schemes.	..	5,950	12,700	
		Total Expenditure Charged to Revenue.	8,58,325	1,30,043	1,90,770	

Major Head : 7.—Land Revenue.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recurring
		Rs.
B—MANAGEMENT OF GOVERNMENT ESTATES—	Continuance of the staff of the Civil Estates Officer for another year.	
Pay of Establishment ..	One Naib Tahsildar in grade of Rs. 80—5—140/7½—185.	1,130
	One Stenographer *cum* Head Clerk in grade of Rs. 45—3—105	622
	One Peon at Rs. 15—⅓—20.	180
	Total Pay of Establishment ..	1,932
Allowances and Honoraria—		
Travelling Allowance ..	..	3,000
Other Allowances ...	..	72
Dearness Allowance ..	..	396
	Total Allowances and Honoraria ..	3,468
Contingencies ..	..	600
	Grand Total ..	6,000

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Revenue Department.

In order to remove encroachments on Government lands and to ease out Government property on advantageous terms, the office of the Civil Estates Officer, North-West Frontier Province, was created in February 1941. This office has done valuable work and it is proposed to continue it for another year, subject to review later.

Major Head : 7—Land Revenue.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
D—LAND RECORDS—	Increase of one Field Kanungo on permanent basis in the Teri Tahsil of Kohat District.		
Pay of Establishment ..	..	440	480
	Total Pay of Establishment	440	480
Allowances and Honoraria—			
Horse allowance ..	..	220	240
Dearness allowance ..	...	132	...
	Total Allowances and Honoraria.	352	240
Contingencies—			
Stationery allowance to Kanungo.	..	22	24
	Total ..	814	744
Deduct—Establishment charges recoverable from the Nawab of Teri.	..	—407	—372
	Net Total ..	407	372

Administrative Secretary and Head of Department. } Secretary to Government, North-West Frontier Province, Revenue Department.

In the Kohat District Teri Tahsil is a big Tahsil with a vast and scattered area. A large number of recruits have been enlisted from the Tahsil in the Indian Army and Civil Armed Forces. The Tahsil has only three Field Kanungos and the area allotted to each Kanungo is so large and the Military correspondence on account of family pension claims, verification of rolls of recruits, relief grant and other miscellaneous cases has increased to such an extent that the present staff of Kanungos cannot cope with the work efficiently and within a reasonable time. It is proposed to appoint an Additional Field Kanungo at Teri permanently with effect from the 1st April 1945.

The cost will be paid in moieties i. e., half by the Government and half by the Nawab.

Major Head : 8—Provincial Excise.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in furure years
		Rs.	Rs.
DISTRICT EXECUTIVE ESTABLISHMENT—	Entertainment of two additional excise peons at Dera Ismail Khan and Tank at Rs. 15—1/3—20 per mensem each plus Re. 1 per mensem as Headquarters allowance for the former and Rs. 9 per mensem each as dearness allowance with effect from the 1st March 1945.		
Pay of Establishment	..	360	420
Allowances and Honoraria—			
Other Allowances ..	..	228	12
Travelling Allowance	..	264	264
	Total ..	852	696

Administrative Secretary and Head of Department. — Secretary to Government, North-West Frontier Province, Revenue Department.

The entertainment of two additional excise peons in Dera Ismail Khan District is essential to prevent smuggling in view of the fact that all the 28 Excise Detectives employed in connection with the prohibition scheme were retrenched from the year 1941-42. These posts have been in existence since 25th July 1941 and it is proposed to make these permanent from 1st March 1945.

Major Head : 8—Provincial Excise.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recurring
		Rs.
DISTRICT EXECUTIVE ESTABLISHMENT—	Extension for one year of the posts of one Excise Sub-Inspector in the grade of Rs. 80—5—140 less 15 per cent. cut and one Excise peon at Rs. 15—1/3—20 per mensem plus dearness allowance at Rs. 12 and 9 per mensem respectively at Mansehra.	
Pay of Establishment	..	1,200
Allowances and Honoraria—		
Dearness Allowance	..	252
Travelling Allowance		650
	Total ..	2,102

Administrative Secretary and Head of Department. } Secretary to Government, North-West Frontier Province, Revenue Department.

The appointment of a temporary Excise Sub-Inspector and a peon is essential to prevent excessive smuggling from Tribal Territory adjoining the Mansehra Sub-Division of the Hazara District, in the absence of the detective staff since retrenched. The posts have existed since 5th June 1941. The annual auction of excise leases of the district for 1944-45 together with receipts on account of still head duty from the import of liquor show an increase in the income of the district to justify the existence of the posts for another year.

Major Head: XVII—Irrigation, Navigation, Embankment and Drainage Works for which Captial Accounts are kept—Working Expenses

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recurring
		Rs.
EXTENSIONS AND IMPORVEMENTS—Productive—Kabul River Canal	Remodelling a Branch of the Kabul River Canal	15,000

Administrative Secretary and Head of Department — Secretary to the Government, North-West Frontier Province, Public Works Department.

The remodelling of the Branch is essential in order to ensure equitable distribution of the available supplies. Due to a combination of various causes the canal has silted up with the result that the outlets in the head reach are drawing much more than their Haq Discharge and the tail area is suffering.

The proposed remodelling is intended to remedy these defects and will directly help the Grow More Food effort.

Major Head: XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46	Average cost in future years	Countervailing revenue or receipt, if any
		Non-recurring		
		Rs.	Rs.	Rs.
EXTENSIONS AND IMPROVEMENTS—Productive—Kabul River Canal.	Providing mills on the Branches of the Kabul River Canal.	18,000	540	2,000 per annum.

Administrative Secretary and Head of Department. — Secretary to Government, North-West Frontier Province, Public Works Department.

The proposed mills on the Branches Kabul River Canal will serve many villages which are at present very remote from the existing mills, and will yield an adequate return on the capital expended.

Major Head: XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recurring
		Rs.
EXTENSIONS AND IMPROVEMENTS—Productive—Kabul River Canal.	Remodelling Kabul River Canal	15,000

Administrative Secretary and Head of Department. } Secretary to Government, North-West Frontier Province, Public Works Department.

The remodelling of the Kabul River Canal is necessary due to heavy silt deposit. The bed and water surface levels have risen resulting in excessive discharge being drawn by the head reach outlets and the starvation of the tail area. The proposed remodelling will ensure equitable distribution.

The proposed remodelling is in the interest of the Grow More Food Campaign.

Major Head: XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the years	
		Non-recurring	
		1945-46	1946-47
		Rs.	Rs.
EXTENSIONS AND IMPROVEMENTS—Productive—Kabul River Canal	Providing pucca concrete lining to protect a bank of the Kabul River Canal.	10,000	17,000

Administrative Secretary and Head of Department } Secretary to the Government, North-West Frontier Province, Public Works Department.

The banks of the Kabul River Canal at places are weak and expensive to maintain because :—

(a) A zamindari drain running along the toe of the bank.

(b) Heavy animal traffic and the existence of unauthorised *ghats* which constantly damage the banks.

(c) The fact that the adjacent lands are very highly cultivated and are at such a low level that earth cannot be taken from these to repair the banks.

To avoid these difficulties it is proposed to line a bank with concrete in the affected reach.

Major Head : XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
EXTENSIONS AND IMPROVEMENTS—Unproductive—Paharpur Perennial Canal.	Construction of a drainage crossing, Paharpur Canal.	20,000

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Public Works Department.

Flood water enters the Paharpur Canal in a reach causing breaches. This has become an annual feature, resulting in considerable recurring expenditure and dislocation of water distribution and of irrigation, all of which can be avoided if a suitable drainage crossing is provided. It is proposed to undertake the work during 1945-46. The estimated cost of the work is Rs. 20,000.

2. When the original project estimate of the Paharpur Canal was framed it was decided that the cross drainage and other works required to prevent the canal being breached and silted during floods, would be built from Provincial Revenues after the project estimate had been closed down.

Major Head : XVII—Irrigation, Navigation, Embankment and Drainge Works for which Capital Accounts are kept—Working Expenses.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
EXTENSIONS AND IMPROVEMENTS—Unproductive—Paharpur Perennial Canal.	Remodelling drainage crossing, Paharpur Canal.	30,000

Administrative Secretary and Head of Department. } Secretary to Government, North-West Frontier Province, Public Works Department.

In the project estimate of the Paharpur Canal which was met from loans, provision was made only for such new construction as would make the canal perennial and for remodelling three super passages and the main canal. The intention was that the remaining cross drainage and other works necessary to prevent breaches and silting of the canal during floods, would be completed from Revenue Account after the main project had been closed down.

The drainage crossing is an important cross drainage work and its remodelling was sanctioned during 1938-39 at an estimated cost of Rs. 18,000. It was postponed for one year and funds were sanctioned for execution during the year 1939-40; but was again postponed in order to meet demands of the Provincial Government for funds required for emergent Police expenditure.

The work could not be financed during 1940-41 and 1941-42 although a demand for it was put up to Government.

Without such a crossing the canal is exposed to the risk of being breached in the flood season, which not only interrupts the supply of water for a considerable period, but also results in silting in the tail reaches.

Major Head : XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring	Average cost in future years	Counter-vailing revenue or receipts, if any
		Rs.	Rs.	Rs.
EXTENSIONS AND IMPROVEMENTS—Unproductive—Paharpur Perennial Canal.	Remodelling a Distributary.	45,000	500	5,300 (average)

Administrative Secretary and Head of Department — Secretary to Government, North-West Frontier Province, Public Works Department.

The present distributary was not remodelled along with the rest of the canal in 1936-37. It has been run as a low level channel with Hume Pipes for outlets, and in a few cases cuts in the bank. The result is that water is used in a very wasteful manner, the tail is starved and bunds have to be thrown up in the distributary to get proper command. The irrigation figures for the last three years were as follows :—

1940-41	.. 2,685 acres.
1941-42	.. 2,706 ,,
1942-43	.. 2,656 ,,

The area commanded by the canal is 13,336 acres. With remodelling *i. e.,* raising the existing supply level and building pucca outlets and falls it is expected that at least half of this area will be brought under cultivation. Further the present wasteful use of water, already scarce during Rabi, will be avoided.

During the summer floods of 1943-44 overflow water from the river swept over the present distributary breaching it in several places. It flowed across the intervening country to Kot Hafiz Distributary where it was headed up and would have caused considerable damage to the villages, Dalla, Khanukhel and Kot Jai, had not the villagers cut the banks of the Kot Hafiz Distributary. To prevent a similar threat in future to these villages and damage to Kot Hafiz Distributary, it is proposed to raise and strengthen the left bank of the Distributary to keep the flood water out of this area. The remodelling therefore serves a four-fold purpose, viz :—

(a) Equitable distribution of supplies to the area served by the Distributary.

(b) Substitution of controlled irrigation for the existing Rod Kohi methods thereby avoiding wastage of water.

(c) To increase the area under irrigation by improving command.

(d) To provide a flood embankment to protect villages from damage by river spill water.

The financial aspects of the scheme are :—

Total C. C. Area		13,336 acres.
D/D area at present irrigated	..	(—) 2,683 ,,
Balance	..	10,653
Take 33 1/3 per cent. anticipated further increase in irrigation after remodelling to be developed gradually in five years	..	3,551 ,,
say	..	3,500 ,,

Taking the average income on account of *abiana* for land on the Paharpur Canal at Rs. 2-8-0 per acre the anticipated average increase of revenue for the first 5 years will be :—

					Rs. a. p.		Rs.
1st	year	700	acres	×	2 8 0	..	1,750
2nd	year	1,500	,,	×	2 8 0	..	3,750
3rd	year	2,100	,,	×	2 8 0	..	5,250
4th	year	2,800	,,	×	2 8 0	..	7,000
5th	year	3,500	,,	×	2 8 0	..	8,750

and subsequent years.

Note :—Indirect receipts are likely to increase. Against the above the expenditure with interest will be :—

Capital cost	..	Rs. 45,000 (Non-recurring).
Maintenance	..	An extra Rs. 500 per annum.
Interest at 6 per cent.	..	Rs. 2,700
		3,200

Thus the scheme should be productive in itself after the first year in addition to assisting in growing more food.

Major Head : 18—Other Revenue Expenditure Financed from Ordinary Revenues.

A—IRRIGATION WORKS INCHARGE OF PUBLIC WORKS OFFICERS.

A—Irrigation Works for which neither Capital nor Revenue accounts are kept.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
EXTENSIONS AND IMPROVEMENTS	Remodelling of a Canal. Providing Drainage crossings.	Rs. 25,000

Administrative Secretary and Head of Department. } Secretary to Government, North-West Frontier Province, Public Works Department.

The scheme of remodelling the Canal was first sanctioned in 1938-39 at a cost of Rs. 50,000 spread over 3 years *i. e.*,

		Rs.
1938-39	..	20,000
1939-40	..	20,000
1940-41	..	10,000
		50,000

The remodelling scheme consisted of two main works :—

(a) Building suitable drainage crossings in the Reach aqueduct. In this reach the canal was constantly put out of action by flood water laying down silt into the canal.

(b) To widen the canal section to enable it to take a bigger discharge.

The grant of Rs. 20,000 sanctioned during 1938-39 was spent during that year on four out of eight drainage crossings. The second instalment of Rs. 20,000 was also sanctioned for the scheme during 1939-40 but owing to the emergent demand of the Provincial Government for savings required for expenditure on Additional Police the work of remodelling programme of the Canal was postponed. The work was again included in the Schedule of New Expenditure for 1940-41 but was not financed.

In order to reduce the possibility of breaches in the canal during the flood season and to effect savings in recurring expenditure on that account, it is necessary to construct the remaining four drainage crossings. A sum of Rs. 25,000 will be required for the construction of 2 out of 4 drainage crossings during 1945-46 under the head 18-A—Irrigation Works etc., incharge of Public Works Officers.

The increase in cost is due to the high cost of labour and material on account of the war.

Major Head : 18—Other Revenue Expenditure Financed from Ordinary Revenues.

A.—IRRIGATION WORKS INCHARGE OF CIVIL OFFICERS

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
GRANTS-IN-AID—	Subsidy to Zamindars towards the cost of digging and construction of masonary wells for irigation purposes.	1,20,000
Deduct—Charges recoverable from other Governments, Departments, etc.	*Deduct*—Contribution payable by the Central Government.	—80,000
	Net Total ..	40,000

Administrative Secretary and Head of Department. } Secretary to Government, North-West Frontier Province, Revenue Department.

The intention of the scheme is to get more maize and wheat crops by subsidizing Zamindars to construct new wells in areas in which local knowledge is fairly confident that bullock-wells give successful results.

It is not proposed to experiment with new areas but only to make more wells in areas in which wells already exist. The total cost of a well is estimated at Rs. 1,500 and it is proposed to contribute 50 per cent. of it from Government revenues. The sum of Rs. 1,20,000 will thus cover subsidy for 160 wells. Two-thirds of expenditure (viz., Rs. 80,000) will be met by the Government of India and one third (Rs. 40,000) by the Provincial Government.

Major Head: 18—Other Revenue Expenditure financed from Ordinary Revenues—(B) Navigation, Embankment and Drainage Works in charge of Public Works Officers.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-1946
		Non-recurring
		Rs.
EXTENSIONS AND IMPROVEMENTS.	Opening out Chilla Nullah Kabul River Canal. ..	20,000
	Total ..	20,000

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Public Works Department.

The opening out of the above nullah is intended to pass flood water more quickly. Floods have been damaging crops and orchards of the surrounding fields and of Tarnab Farm itself. These damages are not confined to one Monsoon season but occur whenever it rains heavily. Thus the damage to fruit gardens, crops and the Tarnab Farm is very great.

Major Head: 18—Other Revenue Expenditure financed from Ordinary Revenues—(B) Navigation, Embankment and Drainage Works incharge of Public Works Officers.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-1946
		Non-recurring
		Rs.
EXTENSIONS AND IMPROVEMENTS.	Opening of "C" Khwar ..	10,000
	Total ..	10,000

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Public Works Department.

Floods in the "C" Khwar in Peshawar Tahsil at present overflow the banks, waterlog the surrounding fields, and damage the Kabul River Canal. The proposed work is designed to contain the flood discharge within the Khwar itself.

Major Head: 25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
Provincial Legislative Assembly-Pay of Establishment.	Conversion of a grade I post (Rs. 105—10—255) into that of a Head Assistant with effect from 1-4-45 ..	440	480
	Total ..	440	480

Administrative Secretary :—Chief Secretary to Government, North-West Frontier Province.

Head of Department :—Hon'ble Speaker, North-West Frontier Province, Legislative Assembly.

The present strength of the Assembly Office contains no Superintendent or Head Assistant. In order to provide one clerk with the necessary authority to control the office, it is proposed to convert one of the clerk's posts into that of a Head Assistant.

Major Head : 25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
PROVINCIAL LEGISLATIVE ASSEMBLY—	Conversion of the post of one peon in the scale (Rs. 15—⅓—20) into that of Jemadar-orderly (Rs. 22 per mensem), with effect from the 1st April 1945.		
Pay of Establishment.	..	77	46

Administrative Secretary :—Chief Secretary to Government, North-West Frontier Province.

Head of Department :—Hon'ble Speaker, North-West Frontier Province Legislative Assembly.

At present there are five peons and three *chaukidars* in the Assembly Office with no Jemadar. In order to give one of the peons authority to control the menial establishment it is proposed to convert one of the posts of peon into that of a Jemadar.

Major Head: 25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
D.—Revenue and Divisional Commissioner, North-West Frontier Province—	Continuance of the temporary post of Under Secretary (Local Self-Government), one Stenographer and two peons for one year, with effect from 1st March 1945	
Pay of Officers (Voted) ..	..	8,020
Pay of Establishment ..	..	1,310
Allowances and Honoraria	..	1,944
Contingencies ..	..	1,000
	Total ..	12,274

Administrative Secretary:—Secretary to Government, North-West Frontier Province, Local Self-Government Department.

Head of Department:— Revenue and Divisional Commissioner, North-West Frontier Province.

The present sanction for the above scheme expires on the 28th February, 1945. It has been felt for some time that Local Bodies Administration requires revising altogether so that full consideration may be given to their improvement. Besides this complete overhauling of the Municipal and District Board Acts and Codes is absolutely necessary. With a view to achieve this object it is proposed that the appointment of an Under Secretary may be extended for a further period of one year with effect from 1st March 1945.

Major Head : 25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
D—Revenue and Divisional Commissioner, North-West Frontier Province—	Creation of a post of an Assistant Nazir in the grade of Rs. 45—3—90/3—105, less 15 per cent. cut for new entrants, with effect from the 1st April 1945.		
Pay of Establishment ..	—	418	985
Allowances and Honoraria— Headquarters allowance	..	55	
Dearness allowance ..	..	99	
	Total ..	572	985

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Revenue Department.

To deal with an increase in the work of the Nazir, Revenue and Divisional Commissioner's Office, it has been necessary for many years past to appoint an unpaid candidate to assist him. The work has now increased further because of the expansion of the Revenue and Divisional Commissioner's Office, and the system of unpaid candidates has been abolished. It is therefore proposed to create a post of Assistant Nazir

Major Head : 25—General Administration

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
E—DISTRICT ADMINISTRATION— General Establishment—	Creation of a post of a Moharrir for the Court of Extra Assistant Commissioner, Charsadda in the grade of Rs. 40—2—80/2—90, less 15 per cent. cut for new entrants.		
Pay of Establishment..	...	408	659
Allowance and Honoraria.	..	108	
	Total ..	516	659

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Revenue Department.

The work in the Court of the Extra Assistant Commissioner, Charsadda, has increased so much that it cannot be handled by one Moharrir, and a temporary post has been sanctioned every year since 1941. It is now proposed to create a post of a second Moharrir for the Court of the Extra Assistant Commissioner, Charsadda, on permanent basis.

Major Head : 25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
E—DISTRICT ADMINISTRATION— General Establishment—	Creation of the post of a Chowkidar for the Court of Revenue Extra Assistant Commissioner, Dera Ismail Khan.		
Pay of Establishment.	..	168	180
Allowances and Honoraria.	..	120	
	Total ..	288	180

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Revenue Department.

The Court of the Revenue Extra Assistant Commissioner and the Revenue Record Room at Dera Ismail Khan, are so far from the Treasury Guard that attempts to steal furniture and to tamper with the records at night cannot be detected. In view of the importance of the Revenue Record, it is proposed to employ a chowkidar.

Major Head: 25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
E—DISTRICT ADMINISTRATION—GENERAL ESTABLISHMENT—	Appointment of one Reader, one Moharrir in the grade of Rs. 40-2-80/2—90 (less 15 per cent. cut for new entrants) and two peons at Rs. 15—1/3—20 each for the Court of Assistan-Commissioner, Peshawar.		
Pay of Establishment.		1,176	1,871
Allowances and Honoraria.		576	
	Total ...	1,752	1,871

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Revenue Department.

When the post of Assistant Commissioner, Peshawar was in abeyance in 1936-37, the Court establishment connected with it was absorbed in the general expansion of the office of the Deputy Commissioner. When an Assistant Commissioner was again posted in 1938, the establishment was appointed on a temporary basis and has, since then, been continued from year to year. It is proposed to make it permanent.

Major Head : 25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average annual cost in future years	Countervailing revenue or receipts, if any (Pension contribution recoverable from Nawab)
		Rs.	Rs.	Rs.
E—District Administration— Sub-Divisional Establishment—	Re-organization of the establishment of Teri Tahsil, viz., conversion of temporary establishment in to permanent establishment and increase in their pay.			
Pay of Establishment—				
(1) Wasil Baqi Nawis Rs. 40—2—90.	..			
(2) One Assistant Wasil Baqi Nawis Rs. 40—2—90.	..			
(3) One Dak Moharrir Rs. 40—2—90.	..	1,128	2,385	1,697
(4) One Assistant Kanungo Rs. 22.	..			
(5) Jemadar Orderly Rs. 22 per mensem (fixed).	..			
(6) 21 Chaprasis Rs. 15—1/3—20.	..			
Deduct Establishment. Charges recoverable from the Nawab of Teri.	..	—564	—1,192	..
	Net Total ..	564	1,193	1,697

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Revenue Department.

The work in Teri Tahsil is not satisfactory, mainly due to the fact that the pay of the Establishment in this Tahsil is paid in moieties *i. e.*, half by the Government and half by the Nawab, and is below the pay of similar staff in other Tahsils. As the pay and pension prospects are not like those of the rest of the District, it is difficult to get trained men of the requisite qualifications to serve in Banda Daud Shah, which is the Headquarters of Teri Tahsil. Unless the establishment at serial Nos. 1—6 is taken on the permanent basis *i. e.*, for the purpose of pay, pension, appointment etc.. the work will continue to be unsatisfactory.

It is, therefore necessary in the interest of Government work to convert the Non-pensionable Establishment noted above into permanent pensionable establishment on the same grades as in other Tahsils, with effect from the 1st April 1945.

Major Head: 25—General Administration

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
E—DISTRICT ADMINISTRATION — Sub-Divisional Establishment.—	Creation of a post of a Siah Nawis in the grade of Rs. 40—2—80/2—90 less 15 per cent. cut for new entrants for Peshawar Tahsil. ..		
Pay of Establishment.		408	719
Allowances and Honoraria.		168	
	Total ..	576	719

Administrative Secretary and Head of Department — Secretary to Government North-West Frontier Province, Revenue Department.

The permanent post of Siah Nawis, Peshawar Tahsil was brought under reduction in 1936. The English Clerk to whom the work of the Siah Nawis was entrusted is busy throughout the day on Siah Nawis work and the English correspondence and miscellaneous work are neglected. It is therefore necessary to appoint a permanent Siah Nawis.

Major Head: 25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recurring
		Rs.
DISTRICT ADMINISTRATION— Sub-Divisional Establishment—	Creation of the temporary post of— (1) one Naib Tahsildar in the grade of Rs. 80—5—140/7½—185. (2) one Moharrir in the grade of Rs. 40—2—80/2—90 less 15 per cent. cut for new entrants, and (3) seven peons at Rs. 15—1/3—20 permensem each for collection duty in Peshawar and Charsadda Tahsils for one year.	
Pay of Establishment.	..	2,628
Allowances and Honoraria.	..	1,632
	Total ..	4,260

Administrative Secretary and Head of Department — Secretary to Government, North-West Frontier Province, Revenue Department.

Sanction for the employment of the following staff for collection duty in the Peshawar and Charsadda Tahsils is obtained on temporary basis every year since 1931.

Charsadda Tahsil.

1. One Naib Tahsildar in grade 80—5—140/7½—185.
2. One Moharrir for Naib Tahsildar in grade 40—2—90.
3. One peon for Naib Tahsildar in grade 15—1/3—20.

Peshawar Tahsil.

1. Six chaprasis in grade 15—1/3—20.

The annual demand in the Tahsil is about Rs. 11 lakhs, compared to an average of about Rs. 1 lakh in the Southern Districts. There is also nearly Rs. 8 lakhs of arrears.

It is, therefore, proposed to continue to employ the staff on a temporary basis for another year with effect from 1st March 1945.

Major Head:—25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
E—DISTRICT ADMINISTRATION—Sub-Divisional Establishment—	Creation of five posts in grade of Rs. 70-5-125 of Wasil Baqi Nawisan to be employed in various Tahsils.		
Pay of Establishment.		3,850	
Allowances and Honoraria—Headquarter Allowance ..		110	5,904
Dearness Allowance ..		660	
	Total ..	4,620	5,904

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Revenue Department.

The Wasil Baqi Nawisan employed in all Tahsils are in IV grade of Rs. 40—2—90. This is reasonable in such Tahsils as Bannu, Hangu, Tank, etc., where the annual demand averages about Rs. one lakh, and where the number of separate accounts to be kept is small. In Charsadda and Mardan Tahsils on the other hand, the annual demand exceeds Rs. 9 lakhs. In Nowshera it averages about Rs. 3 lakhs, and in Swabi and Peshawar Tahsils about Rs. 5 lakhs each. In all these Tahsils there are *abiana* accounts to be maintained as well as land revenue, and these are often under as many as three different headings for each lambardar. There is in these Tahsils an additional complication in the heavy accumulation of arrears from past years, which are themselves largely due to the complicated nature of the accounts. It is proposed in these Tahsils to employ a Head Wasil Baqi Nawis in grade III in addition to the existing one or two Wasil Baqi Nawisan in grade IV. It is confidently expected that by this means better men will be induced to stay in posts of Wasil Baqi Nawisan, the condition of the accounts will improve, and the beneficial effect on Government revenues will be considerable. Service as Wasil Baqi Nawis is at present most unpopular and the resultant unsatisfactory state of accounts is a direct cause of heavy loss to Government; arrears in Charsadda alone, for example, total about Rs. 8 lakhs.

It is therefore proposed to create five additional posts of Wasil Baqi Nawisan in III grade of Rs. 70—5—125 i. e., one each in Peshawar, Charsadda, Nowshera, Mardan and Swabi Tahsils with effect from the 1st April 1945.

Major Head : 27—Administration of Justice.

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Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recurring
		Rs.
CIVIL AND SESSIONS COURTS—	Increase in the strength of the Provincial Civil Service, Judicial Branch by one Sub-Judge in grade Rs. 250—750 for the year 1945-46.	
Pay of Officers (Voted)		3,000
	Total ..	3,000

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Hon'ble the Judicial Commissioner, North-West Frontier Province.

The sanctioned strength of the Provincial Civil Service, Judicial Branch, is 20 including 2 leave reserve appointments. In 1938 it was decided that a Sub-Judge should be posted permanently at Charsadda and since then one of the two leave reserve officers has been continuously working at that place. The post of the Sub-Judge at Charsadda has now become a permanent necessity. In the past whenever more than one Sub-Judge was granted leave, a post had to be kept vacant, resulting in the dislocation of work and delay in the disposal of cases. It is therefore proposed that the strength of the Sub-Judges may be increased by one for one year in the first instance. The necessity for the retention of the post will depend on the volume of civil litigation, which is liable to considerable fluctuation, but is at present high.

Major Head : 27—Administration of Justice.

Minor head and primary unit of appropriation	Particulars of scheme	Average cost during the year 1945-46 Non-recurring
		Rs.
CIVIL AND SESSIONS COURTS—	Creation of a temporary post of a Naib Nazir in grade Rs. 40—2—80/2—90 less 15 per cent. in the case of new entrants plus Rs. 12 per mensem dearness allowance for the Court of Sub-Judge, Mansehra.	
Pay of Establishment ..	..	480
Other Allowances ..	..	144
	Total ..	624

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Hon'ble the Judicial Commissioner, North-West Frontier Province.

The work in the Court of Sub-Judge, Mansehra is very heavy, the normal number of suits and executions for disposal before the Sub-Judge in a month exceed 300 and 150 respectively, it is impossible for one Muharrir to cope with both the ordinary and the execution work. In the courts of other Sub-Judges in which the pending file is so heavy a Naib Nazir is employed for dealing with the execution. A temporary Naib Nazir has therefore been sanctioned for that court from the 1st September 1944. It is proposed that this post may be sanctioned for another year with effect from the 1st March 1945. Its further extension will depend on the volume of work.

Major Head : 28—Jails and Convict Settlements.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
A— JAILS—	Continuance for another year of the temporary post of the Deputy Superintendent in the Adolescent Training Centre, Haripur in the grade of Rs. 150—10—250.	
Pay of Establishment	..	550
	Total ..	550

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :— Inspector-General of Prisons, North-West Frontier Province.

The Adolescent Training Centre at Haripur Jail was originally in the charge of a Deputy Jailor. The Centre has been very successful, and has grown to a strength of 400. As this is equivalent to the charge of a Deputy Superintendent, the post was raised to that level from 1st February 1943, and has been continued on a temporary basis. In view of the excellent work and the heavy responsibilities of the present incumbent, it is proposed to continue the post on a temporary basis for a further year.

Major Head : 28—Jails and Convict Settlements.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
A—JAILS—	Grant of War Allowance to Head Warders and Warders at Rs. 5 per mensem each.		
Allowances, Honoraria, etc.	..	33,360	33,360
	Total ..	33,360	33,360

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :— Inspector-General of Prisons, North-West Frontier Province.

The pay and allowances of Warders and Head Warders in the Jails of this Province compare unfavourably with those of equivalent ranks in the Police and the Army, and also with those received by the same ranks in the Punjab. This has made it difficult to obtain recruits, and to maintain the necessary standards of discipline and efficiency. It is therefore proposed to pay a War Allowance on the same scale as that already sanctioned for the Police, *i. e.*, Rs. 5 per mensem.

Major Head : 28—Jails and Convict Settlements.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recurring
		Rs.
A—JAILS—	Continued employment of temporary Sweepers in the Jails of the North-West Frontier Province, from the 1st March 1945.	
Contingencies— Other Contingencies.	..	13,224
	Total ..	13,224

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :— Inspector-General of Prisons, North-West Frontier Province.

In the past, scavenging work in Jails was done by convict volunteers. Sufficient numbers of volunteers are not available, and it is therefore necessary to provide for the employment of temporary Sweepers in all cases in which volunteers are not available.

Major Head : 29—Police.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46		Average cost in future years
		Non-recurring	Recurring	
		Rs.	Rs.	Rs.
B—DISTRICT EXECUTIVE FORCE—POLICE FORCE.	Conversion of 5 posts of Head Constable Pay Officers to the rank of Sub-Inspector.			
Pay of Establishment.	..	..	275	1,980
Grants-in-aid, Contributions, etc.—				
Grants to Police Clothing and Equipment Fund.	..	1,000	..	12
	Total ..	1,000	275	1,992

Administrative Secretary:—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Inspector-General of Police, North-West Frontier Province.

Pay Officers in District Police offices except Peshawar, are at present Head Constables drawing Rs. 30 per mensem special pay. It is felt that these emoluments are incomensurate with the work and responsibilities involved. Similar officials in other departments of Government, receive much higher pay. It is therefore proposed to raise the five Pay Officers from the rank of Head Constable on Rs.30—1—45 to that of Sub-Inspector on Rs. 80—5—130, with this promotion the allowance of Rs. 30 at present drawn will cease.

Major Head : 29—Police

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
B—DISTRICT EXECUTIVE FORCE—POLICE FORCE—	Creation of two posts of Head Constables and 4 posts of Foot Constables for Traffic (point) duty in Southern Districts.		
Pay of Establishment	Pay of 2 H. Cs. and 4 F. Cs.	1,727	2,178
	Total Pay of Establishment	1,727	2,178
Allowances and Honoraria	Dearness Allowance	594	..
	House Rent Allowance	88	96
	Rewards	6	6
	Total Allowances and Honoraria.	688	102
Contingencies ..	Contingencies at 1-10th of pay.	172	217
	Beds and Boxes ..	90	..
	Total Contingencies ..	262	217
Grants-in-aid, Contributions etc. ..	Grants to Police Clothing and Equipment Fund on account of 6 Lower Subordinates ..	1,020	135
	Total Grants-in-aid ..	1,020	135
	Gra tot al ..	3,697	2,632

Administrative Secretary :— Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Inspector-General of Police, North-West Frontier Province.

The present Traffic control arrangements in Kohat and Dera Ismail Khan Districts are inadequate. In Kohat there is a staff of four constables and in Dera Ismail Khan there is no special staff at all. The work in Kohat suffers from lack of supervision. In Dera Ismail Khan it is almost entirely neglected, since the station staffs are engaged on more immediate and urgent duties. It is therefore proposed to increase the Establishment by one Head Constable in Kohat, and by one Head Constable and four Foot Constables (one in the selection grade and three in the time-scale) in Dera Ismail Khan.

Major Head : 36—Scientific Departments.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in in future years
		Rs.	Rs.
PESHAWAR MUSEUM—	Creation of a post of a Clerk in the grade of Rs. 40—2—90 less 15 per cent. cut in the case of new entrants for the office of the Curator, Peshawar Museum.		
Pay of Establishment ..	...	374	720
Allowances and Honoraria—			
Headquarter Allowance	...	154	
Dearness Allowance ..			
	Total ..	528	720

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Development Departments.

Peshawar Museum is at present staffed only by the Curator and two menials. The Curator has to perform all clerical work himself, and is unable to leave the building when going on tour without locking up all valuable exhibits, as he has no responsible assistant. It is therefore proposed to engage a Clerk in the grade Rs. 40—2—90 less 15 per cent. cut to assist the Curator.

Major Head : 37—Education

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46		Average cost in future years	Countervailing revenue or receipts, if any
		Non-recurring	Recurring		
		Rs.	Rs.	Rs.	
UNIVERSITY—GOVERNMENT ARTS COLLEGES—	Opening of a Government Intermediate Arts College at Abbottabad.				
Pay of Officers—					
Pay of Principal	..	..	2,544	5,100	
Pay of Establishment—					
Pay of Lecturers, Librarian and Clerk.	..	..	12,576	15,879	
Pay of servants	..	..	708	798	Rs. (i) Tuition fees Rs. 4,500 ii) Contribution by Hazara Local Bodies .. 14,000 Total.. 18,500
Allowances and Honoraria—					
Travelling Allowance.	..	..	500	500	
Other Allowances	..	..	168	168	
Dearness Allowance.	..	..	1,800	..	
Contingencies—					
Contract ..	..	3,000	1,200	1,240	
Countersigned	..	..	5,940	6,360	
	Total ..	3,000	25,436	30,045	

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Director of Public Instruction, North-West Frontier Province.

To meet a frequently expressed public wish, an Intermediate Arts College has been opened in Abbottabad during the current year, and it is proposed to continue it. Provision will be made for the teaching of English, Mathematics, Economics, Philosophy, History, Persian, Urdu. Arabic, Sanskrit and Hindi. The teaching of Science will not be started at present. The accommodation in the local Government High School being insufficient a bungalow in the Cantonment will be taken on rent where the College Classes, as well as the boarders, will be accommodated. It is expected that the number of students will be 30 in the first year, about half of whom will be residing in the boarding house. The expenditure involved on this account will amount to Rs. 28,436 for 12 months during 1945-46. Certain local bodies have agreed to make contributions covering approximately half the cost.

Major Head : 37—Education

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46		Average cost in future years
		Non-recurring	Recurring	
B (c)—SECONDARY—GRANTS-IN AID TO LOCAL BODIES FOR SECONDARY EDUCATION—	Conversion of 3 District Board Lower Middle Schools into Anglo-Vernacular Middle Schools.	Rs.	Rs.	Rs.
Recurring	..	..	7,257	19,870
Non-recurring	..	1,800	..	..
	Total ..	1,800	7,257	19,870

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Director of Public Instruction, North-West Frontier Province.

It is proposed to raise the status of 3 District Board Lower Middle Schools to the status of full Anglo-Vernacular Middle Schools with effect from the 1st April 1945, to meet the wishes of people for higher and English education.

Major Head : 37—Education

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46		Average cost in future years
		Non-recurring	Recurring	
B (c)—SECONDARY—GRANTS-IN AID TO LOCAL BODIES FOR SECONDARY EDUCATION—	Conversion of 3 District Board Anglo-Vernacular Middle Schools into High Schools.	Rs.	Rs.	Rs.
Recurring	..	..	6,391	10,903
Non-recurring	..	900	..	..
	Total ..	900	6,391	10,903

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Director of Public Instruction, North-West Frontier Province.

It is proposed to convert 3 District Board Anglo-Vernacular Middle Schools in the North-West Frontier Province, into High Schools with effect from the 1st April 1945, to facilitate the spread of higher education.

Major Head : 38—Medical.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
MEDICAL ESTABLISHMENT—SUPERINTENDENCE—	Grant of special pay to two Head Assistants and extra staff required for the Office of the Inspector-General of Civil Hospitals, North-West Frontier Province.		
Pay of Establishment.	..	2,662	3,802
Allowances and Honoraria.	..	484	528
	Total ..	3,146	4,330

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province.

The clerical work in the Office of the Inspector-General of Civil Hospitals has increased, and is beyond the capacity of the existing staff. Further, there is no provision for supervisory staff, such as exists in all similar offices. It is, therefore, proposed to allow two of the senior clerks to draw the usual allowance of Rs. 50 per mensem and to style them "Head Assistants" and to augment the staff by two Clerks in the grade of Rs. 75—5—100/5—150 and one peon in the grade of Rs. 15—1/3—20.

Major Head : 38—Medical.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
HOSPITALS AND DISPENSARIES—LADY READING HOSPITAL—	Conversion of the post of Sub-Assistant Surgeon incharge Eye, Ear, Nose and Throat Out-door Department into P. C. M. S., Class II.		
Pay of Officers (Voted).		979	3,458
	Total ..	979	3,458

Administrative Secretary :— Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :— Inspector-General of Civil Hospitals, North-West Frontier Province.

The appointment of the doctor in charge of the Eye, Ear, Nose and Throat Department, Lady Reading Hospital, Peshawar, is held by an M. B., B. S. Sub-Assistant Surgeon with special training in this work and is to all intents and purposes a specialised post. The status of this Officer is incommensurate with the duties entrusted to him and it is therefore proposed that this post be converted to a Provincial Civil Medical Service, Class II post in the scale of Rs. 200—25—325/25—450/30—600 per mensem with effect from the 1st April 1945.

Major Head : 38—Medical.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46		Average cost in future years
		Non-recurring	Recurring	
		Rs.	Rs.	Rs.
D.—HOSPITALS AND DISPENSARIES—OTHER HOSPITALS.	Opening of a Regular Civil Dispensary at Pabbi.			
Pay of Establishment.	One Sub-Assistant Surgeon in the grade of Rs. 70—4—130/150/175 less 15 per cent. cut in the case of new entrants. One Male Compounder in the grade of Rs. 30, 35, 40 and 50 less 15 per cent. cut in the case of new entrants. One Female Compounder in the grade of Rs. 35, 40, 45, 50 and 60 One Ward orderly at Rs. 20 per mensem. One Nurse Dai at Rs. 30 per mensem. One Chowkidar at Rs. 17 per mensem.	..	2,068	2,892
Allowances and Honoraria.	..	..	672	765
Contingencies ..	..	2,000	2,617	2,860
	Grand Total ..	2,000	5,357	6,517
Deduct amount already included in the budget estimates of standing charges.	..	..	—1,594	—1,594
	Net Total ..	2,000	3,763	4,923

Administrative Secretary :— Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :— Inspector-General of Civil Hospitals, North-West Frontier Province.

A small Civil Dispensary under a Compounder was opened at Pabbi in 1934. It has proved popular, and it is now evident that a regular dispensary, with accommodation for in-patients is required. It is therefore proposed to establish a dispensary with two beds under a Sub-Assistant Surgeon with the usual staff.

Major Head : 38—Medical.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
D.—Hospitals and Dispensaries—Other Hospitals—	Opening of a Dispensary at village Manki Sharif in Peshawar District.		
Pay of Establishment..	One Compounder in grade Rs. 30, 35, 40, 45 and 50 less 15 per cent. cut in the case of new entrants one Nurse Dai at Rs. 30 per mensem. One Chowkidar Orderly at Rs. 20 per mensem.	920	1,008
Allowances and Honoraria.	..	370	369
Contingencies ..	..	1,060	1,062
Total ∴	..	2,350	2,439

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province.

There is no medical aid for the Khattaks residing in the vicinity of Manki Sharif in Nowshera Tahsil. The Pir Sahib of Manki has taken a keen interest in the matter, and has built a dispensary, with the necessary quarters, at his own expense. It is proposed to take this over, and to provide the necessary staff. It is felt that a dispensary is needed at this place to serve the surrounding villages which number over 70.

Major Head : 38—Medical.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 — Recurring	Average cost in future years
		Rs.	Rs.
D.—HOSPITALS AND DISPENSARIES—OTHER HOSPITALS—	Ward Orderly required for Civil Dispensary Tarnab.		
Pay of Establishment ..	..	240	240
Allowances and Honoraria.	..	144	144
Total ..	..	384	384

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Home Department.

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province.

At present only one Compounder has been sanctioned for the Civil Dispensary, Tarnab. The daily average attendance of this dispensary is 80 which is beyond the capacity of one man. A Ward Orderly has been sanctioned temporarily for this dispensary on pay Rs. 20 per mensem plus House Rent Allowance Rs. 3 and Dearness Allowance at prescribed rates during 1944-45. It is proposed to sanction this appointment permanently with effect from the 1st March 1945.

Major Head : 39—Public Health.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 — Non-recurring
		Rs.
D.—PUBLIC HEALTH	Subsidising of 5 more trained Dais in the 5 villages of the Province.	
Establishment—Contingencies.	..	1,375
	Total ..	1,375

Administrative Secretary :—Secretary to the Government, North-West Frontier Province, Home Department.

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province.

The scheme of subsidising trained Dais in the rural areas has proved a success and is becoming more popular. It is therefore proposed to subsidise five more trained Dais in certain villages to be selected hereafter during the year 1945-46 temporarily for one year.

As usual each Dai will be given a subsidy of Rs. 25 per mensem and will be required to maintain a register of all cases attended by her and the fees charged will be nominal.

Major Head : 40—Agriculture.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recnrring
		Rs.
A—Direction—	Creation of a temporary post of Superintendent in grade Rs. 200—10—300 less 15 per cent. cut for new entrants for the Office of Director of Agriculture, North-West Frontier Province from 1st April 1945 to 28th February 1946.	
Pay of Establishment ..	...	2,200
	Total ..	2,200

Administrative Secretary :—Secretary to Government North-West Frontier Province, Development Departments.

Head of Department :—Director of Agriculture, North-West Frontier Province.

The Department of Agriculture has expanded greatly in the course of the last few years, and the Central Office now consists of fifteen clerks under a Head Clerk. This makes it necessary for the Director of Agriculture to devote much of his time to routine office work. In order to free him from some of the routine office supervision during the current year, to enable him to devote more time to Post War Planning work, it is proposed to create a temporary post of Office Superintendent in the grade Rs. 200—10—300 less 15 per cent. cut with effect from qte 1st April 1945.

Major Head : 40—Agriculture.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
A.—DIRECTION—	Conversion of the temporary post of Farm Clerk into permanent one in grade Rs. 40—2—90 less 15 per cent. cut.		
Pay of Establishment..	..	422	673
Allowances and Honoraria—			
Dearness Allowance ..	..	108	..
	Total ..	530	673

Administrative Secretary :—Secretary to the Government, North-West Frontier Province, Development Departments.

Head of Department :—Director of Agriculture, North-West Frontier Province.

A post of a clerk in grade Rs. 40—2—90 less 15 per cent. cut has been sanctioned up to 28th February 1945 to cope with the additional work in connection with the sale of Tarnab fruit, the introduction of the new system of Stores Accounting, the Pulse Research Scheme, the Improved Seed Distribution Scheme, and the Mixed Farming Scheme. It is proposed that this post should be sanctioned permanently with effect from the 1st March 1945.

Major Head : 40—Agriculture

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
C—EXPERIMENTAL FARMS—	Extension of the temporary post of Electrician in the grade Rs. 60—5/2—120 (without cut) for another year.	
Pay of Establishment	..	720
Allowances and Honoraria.	..	144
	Total ...	864

Administrative Secretary :—Secretary to Government North-West Frontier Province, Development Departments.

Head of Department :—Director of Agriculture, North-West Frontier Province.

On the recommendation of the Electricity Department the post of an Electrician in Tranab Farm in the grade of Rs. 60—5/2—120 has been sanctioned on a temporary basis upto 28th February 1945 to look after the electrical and mechanical equipment. There are so many electrically driven machines and other miscellaneous work that they require the services of an Electrician. It is therefore proposed that the post be extended for another year.

Major Head : 40—Agriculture

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA—SEED DISTRIBUTION SCHEME IN PURSUANCE OF THE GROW MORE FOOD CAMPAIGN.	Purchase of three tractors at Rs. 10,000 each.	30,000
	Total ..	30,000

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Development Departments.

Head of Department :—Director of Agriculture, North-West Frontier Province.

In order to bring new land and culturable waste under cultivation it is necessary to make use of mechanical tractors. The Government of India asked for our requirements immediately as they were placing a consolidated indent for all Provincial Governments, in America. The requirements of this Provincial Government were estimated to be six tractors but as the cost intimated by the Government of India is Rs. 10,000 each, we have asked for three only, so as not to lose the opportunity. If they are a success we can ask for more later.

It is proposed that these tractors should be employed on the waste lands in Barani tracts, and be rented to Zamindars. There will thus be countervailing receipts which may eventually cover the recurring expenditure. For the present it is not possible to give an estimate of either the recurring expenses or receipts. It is proposed that for the present a provision of Rs. 30,000 be made for 1945-46. The Government of India is being asked to contribute 66⅔ per cent. of the cost of these tractors but it is not definite whether they will agree.

Major Head : 40—Agriculture

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years (for two years)	Countervailing receipts
		Rs.	Rs.	
E (2)-HORTICULTURAL SCHEME—	Extension of the Horticultural Scheme from 1st April 1945 to 18th October 1948 subject to acceptance by Imperial Council of Agricultural Research.			
Pay of Officers ..	..	2,462	2,275	The Imperial Council of Agricultural Research will pay the salary of the Horticulturist.
Pay of Establishment.	..	2,868	2,457	
Allowances and Honoraria.	..	1,220	999	
Contingencies ..	..	1,000	814	
	Total ..	7,550	6,545	

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Development Departments.

Head of Department :—Director of Agriculture, North-West Frontier Province.

This scheme has been in operation for several years and has done useful work.

The present sanction of the scheme expires on the 31st March 1945.

During this period the fruit-growing industry in the Province has expanded, and there are great hopes of further development, since upto date drying and canning factories have been opened. It is desirable to continue research, in order that the methods followed by growers may be standardised at the highest possible level. It is therefore proposed to continue the present scheme for three years, subject to its approval by the Imperial Council of Agricultural Research.

Major Head : 40—Agriculture

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring	Countervailing revenue or receipts, it any
		Rs.	
G.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA—	Scheme for the improvement of marketing in India.		
Pay of Officers	..	1,043	Share of Imperial Council of Agricultural Research Rs. 1,000.
Pay of Establishment ..	..	594	
Allowances and Honoraria	..	463	
Contingencies ..	..	250	
	Total ..	2,350	

Administrative Secretary and Head of Department. — Secretary to Government, North-West Frontier Province, Development Departments.

The Marketing Department has been in existence for ten years, during which it has conducted research, and collected statistics in regard to the marketing of the products of this Province. At the present time, purchases by the Defence Services ensure that the marketing of all surplus produce offers no difficulty and it is proposed to discontinue the Department after 31st May 1945. It will be retained until then for work in connection with Post War Planning. The present schedule provides for its retention for three months in the next year.

Major Head: 41—Veterinary.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
(4) HOSPITALS AND DISPENSARIES—	Creation of a temporary post of a Laboratory Assistant in the Provincial Veterinary Hospital, North-West Frontier Province, Peshawar with effect from the 1st March 1945 in the grade of Rs. 40—2—80/2—90 (less 15 per cent. cut in the case of new entrants).	
Pay of Establishment	..	480
Allowances and Honoraria.— Headquarters and Dearness Allowance.	..	204
	Total ..	684

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Development Departments.

Head of Department :—Director, Veterinary Services, North-West Frontier Province.

*The present post of Laboratory Assistant in the Provincial Veterinary Laboratory, Peshawar was sanctioned on temporary basis for 2 years ending on the 28th February 1945. It is proposed to continue it for a further year on the existing terms.

Major Head 41—Veterinary.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average annual cost in future years (for two years)	Countervailing revenue or receipts if any
		Rs.	Rs.	
(7) OTHER CHARGES— Disease Investigation (General).	Continuance of the Disease Investigation Scheme for three years from 1st March 1945 to 29th February 1948 subject to acceptance by Imperial Council of Agricultural Research.			
Pay of Officers ..	..	5,220	11,096	Rs. 16,644 spread over 3 years according to the present sanction by the Imperial Council of Agricultural Research as its share or Rs. 5,539 per annum average.
Pay of Establishment ..	..	1,481		
Allowances and Honoraria ..	..	2,528		
Contingencies ..	..	1,500		
	Total ..	10,729	11,096	

Administrative Secretary.—Secretary to Government, North-West Frontier Province, Development Departments.

Head of Department:—Director, Veterinary Services, North-West Frontier Province.

The Disease Investigation Scheme is in operation in this Province since 1935. During this period work has been done on almost all important diseases of Live-stock, particularly Rinder pest and Liver Fluke in cattle and Pneumonia in sheep and goats. The first two diseases have been brought under control to a certain extent while work on sheep and goats is in progress. The Imperial Council of Agricultural Research have sanctioned the extension of the Scheme for a further period of 3 years from 1st March 1945 to 29th February 1948 throughout India.

The Imperial Council of Agricultural Research have so far been paying 75 per cent. of the cost, but they have now decided that for the period of extension they should pay only 50 per cent. which has been accepted by the Provincial Government.

It is therefore proposed to continue this scheme for a further three years, subject to acceptance of the terms by the Imperial Council of Agricultural Research.

Major Head : 42—Cooperation.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
B.—SUPERINTENDENCE—	Continuance of the temporary post of one Inspector, Consolidation of Holdings with his peon at Rs. 100 per mensem less 15 per cent. cut (in case of new entrants) and Rs. 15—1/3—20 per mensem respectively and 5 Sub-Inspectors, Consolidation of Holdings at Rs. 60 per mensem less 15 per cent. cut (in case of new entrants) plus fixed Travelling Allowance at Rs. 20 each for another year.	
Pay of Establishment..	..	4,260
Allowances and Honoraria—		
Travelling Allowance ..	..	1,896
Dearness Allowance ..	..	972
Contingencies ..	..	320
	Total ..	7,448

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Development Departments.

Head of Department :—Registrar, Co-operative Societies, North-West Frontier Province.

The Consolidation of Holdings Scheme has been in existence since 1940-41, its work is gaining in popularity and requests for extensions have been received, particularly from the Settlement Officer, Hazara. It is therefore proposed to continue the Scheme for a further year.

Major Head : 42—Co-operation.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
B.—SUPERINTENDENCE—	Creation of the posts of a Revenue Officer, Consolidation of Holdings at Rs. 250 per mensem and a Field Kanungo at Rs. 50 per mensem and a Camp Clerk in the grade Rs. 40—2—90 less 15 per cent. cut in case of new entrants and one peon in the grade of Rs. 15—½—20 with him for one year on temporary basis with effect from the 1st April 1945.	
Pay of Establishment	..	3,839
Allowances and Honoraria—		
Travelling Allowance	..	2,365
Dearness Allowance	..	330
Headquarters Allowance.	..	66
Contingencies ..	..	810
	Total ..	7,410

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Development Departments.

Head of Department :—Registrar, Co-operative Societies, North-West Frontier Province.

When the E. A. S. O., Consolidation of Holdings, Punjab, visited this Province in 1942, he reported that the procedure followed here was defective inasmuch as no steps were taken during and after consolidation operations to revise the revenue records of the villages affected. In the Punjab, Revenue Officers work with the consolidation staff to deal with this aspect of the work. It is therefore proposed to provide a small revenue staff for one year to work with the consolidation staff.

Major Head : 42—Co-operation.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 — Non-recurring
		Rs.
D—OTHER CHARGES—ORGANISATION OF SMALL SCALE INDUSTRIES ON CO-OPERATIVE BASIS—	Extension and creation of the post of an Industrial Inspector at Rs. 200 per mensem, 3 Sub-Inspectors in the grade of Rs. 50—3—68/2—70/5—90 less 15 per cent. cut in the case of new entrants, one Clerk in the grade of Rs. 40—2—90 less 15 per cent. cut in the case of new entrants, and one peon in the grade of Rs. 15—⅓—20 on temporary basis, for another year.	
Pay of Establishment	..	4,764
Allowances and Honoraria—		
Travelling Allowance	..	1,400
Headquarters Allowance.	..	72
Dearness Allowance	..	684
Contingencies ..	..	420
	Total ..	7,340

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Development Departments.

Head of Department :—Registrar, Co-operative Societies, North-West Frontier Province.

This staff has been entertained since 1941 and employed on the organisation of Co-operative Sccieties for the operation of Small Scale Industries. There are at present nine such societies and it is hoped that more will come into existence. The most noteworthy activity up to date has been the supply of Chaplies to the Defence Services. It is proposed to continue the staff for a further year, and to provide for a second grade Inspector in place of the third grade officer hitherto employed.

Major Head : 50—CIVIL WORKS.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recurring
		Rs.
50-A—Civil Works—Original Works—Civil Buildings—Major Works—Medical.	Construction of quarters for staff at Government T. B. Sanatorium, Dadar.	15,000
	Total ..	15,000

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Public Works Department.

There has been some increase in the staff at Dadar during the year (1944-45) but no extra quarters have been built for them. Consequently there is an acute shortage of quarters, there being no town nearby where houses can be taken on rent. Some of the existing quarters are being shared by two or even three servants, but this is not a satisfactory arrangement. It is therefore proposed to construct quarters for the staff. A lump sum provision of Rs. 15,000 has therefore been made for the construction of staff quarters in 1945-46.

Major Head : 50—CIVIL WORKS.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46	Countervailing revenue or receipts, if any
		Non-recurring	
		Rs.	Rs.
50-A—Civil Works—Original Works—Civil Buildings—Major Works—	Construction of a Regular Civil Dispensary at Pabbi.	33,300	7,222 (Contribution from District Board).
	Total ..	33,300	7,222

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Public Works Department.

A regular Civil Dispensary will be opened at Pabbi with effect from April 1945—vide the proposal included under the head "38—Medical". A sum of Rs. 33,300 is required for the construction of a building.

Major Head: 50—Civil Works

Minor head and primary unit of appropriation	Particulars of Scheme	Cost during the year 1945-46 Non-recurring
		Rs.
50—CIVIL WORKS—Original Works—Major Works—Civil Buildings—Administration of Justice.	Construction of a 'D' type bungalow for the Sub-Judge, Charsadda.	26,000
	Total ..	26,000

Administrative Secretary and Head of Department. — Secretary to Government, North-West-Frontier Province, Public Works Department.

In the floods of 1943 the house in which the Sub-Judge, Charsadda resided, collapsed. No other suitable residence was available for him. Consequently it was suggested that the Sub-Judge should hold his Court at Peshawar. This proposal was not accepted by Government because it entailed considerable inconvenience to the litigant public of Charsadda and the members of the bar.

Although conditions do not favour residential construction at present, it is felt that the situation in Charsadda justifies the treatment of this as a special case. It is therefore proposed to build a "D" type bungalow for this officer.

Major Head 50—Civil Works

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring	Average annual cost in future years
		Rs.	Rs.
50—CIVIL WORKS— Original Works—Communications. Major works.	Construction of a road from Bizen Khel Causeway mile 74 Kohat-Bannu road to Sadrawan village in the Sperkai Wazir area.	17,000	850
	Total ..	17,000	850

Administrative Secretary and Head of Department. — Secretary to Government, North-West Frontier Province, Public Works Department.

In order to connect the principal villages in Sperkai Wazir area to the Kohat-Bannu road it is proposed to construct an all weather road from Bizen Khel Causeway to Sadrawan village at a cost of Rs. 17,000 during 1945-46. The road surface will be stabilized with 2" of shingled rolled into it and covered with 1/2" of bajri.

Major Head : 50—Civil Works

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
50-B—CIVIL WORKS—ORIGINAL WORKS—COMMUNICATIONS—Major Works.	Remetalling and Surfacing 4 miles of the Hathala-Kulachi Road.	48,000
	Total ..	48,000

Administrative Secretary and Head of Department. — Secretary to Government, North-West Frontier Province, Public Works Department.

Numerous complaints have been received recently regarding the poor condition of the road from Hathala to Kulachi which is one of the most important towns of the Dera Ismail Khan District. This road is 11 miles in length and except from miles 2, 4, 5 and 6 which are not tarred, the condition of the road is fairly satisfactory. In these untreated four miles the road is being stripped of its metal and the soling is lying exposed in many places. Miles 2, 4, 5 were last metalled in 1929 and mile 6 in 1932. Since then it has not been possible to remetal these miles owing to scarcity of funds at the disposal of the Public Works Department.

To avoid further deterioration it is proposed to remetal these four miles in 1945-46.

Major Head : 50—Civil Works

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Non-recurring
		Rs.
50—CIVIL WORKS—PROVINCIAL (VOTED)—Repairs Communications—Major Works.	Remetalling and providing two coats of surfacing on the stretch of road leading from the Boat Bridge at Nowshera to Nowshera Kalan.	18,100
	Total ..	18,100

Administrative Secretary and Head of Department — Secretary to Government, North-West Frontier Province, Public Works Department.

The road named above is an important one but is not normally in charge of the Public Works Department. The Notified Area Committee, in whose area it lies, is unable to take any steps until it is reconstituted. Meanwhile the condition of the road is deteriorating repidly. The soling is exposed and liable to damage. It is therefore proposed to remetal and resurface the road at Government expense.

Major Head : Establishment and Pensionary Charges of Electricity Schemes.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
DIRECTION—	Creation of a post of an Assistant Accounts Officer in the grade of Rs. 400—20—600.		
Pay of Officers ..	..	4,400	5,827
	Total ..	4,400	5,827

Administrative Secretary and Head of Department } Deputy Secretary to Government, North-West Frontier Province, Electricity Department.

The post of an Assistant Accounts Officer is necessary for the smooth and efficient running of the Commercial Branch of the Electricity Department. It is therefore proposed that a post of Assistant Accounts Officer in the grade of Rs. 400—20—600 may be created from the 1st April 1945. When the post of Assistant Accounts Officer is created, there will be no need for the existing temporary post of Accountant, sanction for which will not be extended beyond the date from which the post of Assistant Accounts Officer comes into existence.

Major Head: Establishment and Pensionary Charges of the Electricity Schemes

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
DIRECTION—	Creation of a post of IV grade Clerk, Rs. 45—3—90/3—105 less 15 per cent. cut.		
Pay of Establishment ..	..	418	800
Allowances and Honoraria—			
Dearness Allowance	..	99	..
Headquarters Allowance ..	..	55	60
	Total ..	572	860

Administrative Secretary and Head of Department. } Deputy Secretary to Government, North-West Frontier Province, Electricity Department.

This post is necessitated by the increase in the work in this department.

Major Head : Establishment and Pensionary Charges of the Electricity Schemes.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
EXECUTIVE—	Creation of a post of Leave Reservist Meter Reader (Rs. 25—1—30).		
Pay of Establishment.	..	275	356
Allowances and Honoraria—			
Headquarters Allowance at Rs. 5 per mensem.	..	55	60
Dearness Allowance at Rs. 9 per mensem.		99	..
Cycle Allowance at Rs. 2 per mensem.	..	22	24
	Total ..	451	440

Administrative Secretary and Head of Department } Deputy Secretary to Government, North-West Frontier Province, Electricity Department.

There are 9 Meter Readers and 2 Head Meter Readers in this Department with no leave reserve. When a Meter Reader or a Head Meter Reader proceeds on leave one of the Head Meter Readers is entrusted to perform two duties—his own and that of the Meter Reader on leave. This has been found unworkable. Officiating arrangements have also been proved unsuccessful since trained men cannot be obtained for short periods. It is, therefore, proposed to create a post of Meter Reader in the above scale to serve as Leave Reserve post with effect from the 1st April 1945.

Major Head : Establishment and Pensionary Charges of the Electricity Schemes

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
EXECUTIVE—	Creation of a post of a Head Mistri at Mardan in the grade of Rs. 60—5/2—120.		
Pay of Establishment ..	..	660	1,038
Allowances and Honoraria—			
Dearness Allowance at Rs. 12 p. m.	..	132	..
	Total ..	792	1,038

Administrative Secretary and Head of Department. } Deputy Secretary to Government, North West Frontier Province, Electricity Department.

This post is considered necessary in view of the proposed extension of the Laboratory and the installation of a Lathe, both of which are provided in the revised estimates of 1944-45. At present a Mistri on the scale of Rs. 40—2—60 is employed but the extension will necessitate the engagement of a craftsman of superior qualifications and with experience of turning and armature winding. The proposed scale will, it is expected, attract men of the required standard.

It is proposed to create a post of Head Mistri in the grade Rs. 60—5/2—120 from the 1st April 1945.

Major Head : Establishment and Pensionary Charges of the Electricity Schemes.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years.
		Rs.	Rs.
EXECUTIVE—	Creation of a post of peon to work as Record Lifter in the office of the Executive Engineeer, Mardan Division Electricity (Rs. 15—1/3—20).		
Pay of Establishment ..	..	165	228
Allowances and Honoraria—			
Headquarters Allowance	..	11	12
Dearness Allowance	..	99	..
	Total ..	275	240

Administrative Secretary and Head of Department. } Deputy Secretary to Government, North West Frontier Province, Electricity Department.

The work in the Record Section of the Executive Engineer, Electricity, Mardan, has increased considerably. At present it is being done by one Clerk grade IV (Rs. 45—3—90/3—105 less 15%) who cannot cope with it efficiently and it is considered necessary to appoint a peon to assist the Record Keeper. It is therefore, proposed to create a post of peon in the scale of Rs. 15—1/3—20 with effect from the 1st April 1945.

Major Head : Establishment and Pensionary Charges of the Electricity Scheme.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46 Recurring	Average cost in future years
		Rs.	Rs.
SPECIAL REVENUE—	Creation of a post of IV grade Clerk (Rs. 45—3—90/3—105 less 15 per cent. cut) for Charsadda Sub-division.		
Pay of Establishment ..	..	456	800
Allowances and Honoraria—			
Dearness Allowance ..	..	108	..
	Total ..	564	800

Administrative Secretary and Head of Department } Deputy Secretary to Government, North-West Frontier Province, Electricity Department.

The permanent clerical staff consists of one clerk. The number of consumers is 750. The one clerk at Charsadda has in addition to routine correspondence connected with the Sub-division, to collect cash payments for electricity at the Sub-divisional Office from all the consumers at Charsadda proper and he also has to collect cash at Utmanzai, Umarzai, Sherpao and Tangi in accordance with the fixed tour programme.

The case for a second clerk at Charsadda has been resisted on a number of occasions but after full investigation a post of the second clerk was created temporarily for 8 months i. e., upto the end of February 1945.

It is proposed that the post be made permanent with effect from the 1st March 1945.

81-A—Capital Outlay on Electricity Schemes (outside the Revenue Account) Excluding Establishment and Pensionary Charges.

Major Head : 52—Interest on Capital Outlay on Electricity Schemes

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46		Average cost in future years	Counter-vailing revenue or receipts, if any
		Non-recurring	Recurring		
		Rs.	Rs.	Rs.	Rs.
81—CAPITAL OUTLAY ON ELECTRICITY SCHEMES— Hyro-Electric Scheme— Works ..	Provision for unforeseen extensions during 1945-46.	1,00,000	..	5,000	12,500
52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES— Hyro-Electric Scheme ..	..	..	1,750	3,500	..
	Total ..	1,00,000	1,750	8,500	12,500

Administrative Secretary and Head of Department — Deputy Secretary to Government, North-West Frontier Province, Electricity Department.

The activities of this Department are peculiar in that a great part of the capital expenditure is incurred in connection with giving supplies to individuals who do not advise this Department beforehand of their requirements. This is particularly so in the case of the Military Authorities and other urgent demands. It is therefore proposed to provide a lump grant of Rs. one lakh to cover such extensions. The sum of Rs. 1,750 is to meet the standard interest charges for one year. Interest is charged to the scheme at $3\frac{1}{2}$ per cent., but is received by general revenues in cases, such as this, which are financed from general revenues. Maintenance charges and revenue receipts have been calculated at 5 per cent. and $12\frac{1}{2}$ per cent. of the capital cost.

Major Head : 81-A—Capital Outlay on Electricity Schemes (outside the Revenue Account) Excluding Establishment and Pensionary Charges.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46
		Non-recurring
		Rs.
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—Hydro-Electric Scheme—Works ..	Replacing the existing 11 KV poles by treated wooden poles. ..	12,520
	Total ..	12,520

Administrative Secretary and Head of Department — Deputy Secretary to Government, North-West Frontier Province, Electricity Department.

The original poles were untreated and have become unserviceable. Raplacement is now necessary. Treated poles, which were not obtainable when the original line was erected, will now be used.

Major Head : 81-A—Capital Outlay on Electricity Schemes (outside the Revenue Account) Excluding Establishment and Pensionary Charges.
52—Interest on Capital Outlay on Electricity Schemes.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46		Average cost in future years	Countervailing revenue or receipts, if any
		Non-recurring	Recurring		
		Rs.	Rs.	Rs.	Rs.
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—Hydro-Electric Scheme—Works ..	Supply of Electricity to another new area.	1,70,000	..	12,900	21,700
52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES—Hydro-Electric Scheme ..		..	3,000	6,800	..
	Total ..	1,70,000	3,000	19,700	21,700

Administrative Secretary and Head of Department — Deputy Secretary to Government, North-West Frontier Province, Electricity Department.

The question of electrifying an another new area has been referred to the General Headquarters by the Headquarters, Peshawar District and it is hoped that the same will be sanctioned by the Quarter-Master General in India.

If the maintenance of internal wiring is transferred to this Department, the Military Engineering Service will pay 6 per cent. of the Capital Cost of internal wiring. The saving on this account is likely to amount to Rs. 1500 per annum to this Department.

Provision has been made for supply to a village as well.

This scheme is still subject to negotiation. It will not, however, be proceeded with unless a minimum return of 12½ per cent. on the capital expenditure is guaranteed by the Defence Department.

81-A—Capital Outlay on Electricity Schemes (outside the Revenue Account) Excluding Establishment and Pensionary Charges

Major Head : 52—Interest on Capital Outlay on Electricity Schemes.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1945-46		Average cost in future years	Counter-vailing revenue or receipts, if any
		Non-recurring	Recurring		
		Rs.	Rs.	Rs.	Rs.
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—					
Hydro-Electric Scheme—					
Works ..	Purchase of Departmental Telephone line.	60,000	..	2,600	8,700
52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES—					
Hydro-Electric Scheme.		..	1,200	2,400	..
	Total ..	60,000	1,200	5,000	8,700

Administrative Secretary and Head of Department — Deputy Secretary to Government, North-West Frontier Province, Electricity Department.

This Department at present rents a Departmental Telephone Line from the Posts and Telegraphs Department. The line was specially erected for Provincial Government and connects the Power Station with all Grid Sub-Stations. Its use is important in case of switching in an emergency and when it is necessary for men to work on the lines. The line is maintained by the Posts and Telegraphs Department in consideration of a rent of Rs. 8,700 per annum which is paid to them. The service is not satisfactory and frequent interruptions occur. This may become dangerous under certain circumstances of emergency which fortunately have not yet arisen.

It is proposed that this line should be purchased from the Posts and Telegraphs Department. The probable cost of the line is likely to be Rs. 60,000. If the purchase is affected then the charges will be Rs. 2,400 for interest and Rs. 2,100 for depreciation plus say Rs. 500 for maintenance charges bringing the total to Rs. 5,000 resulting in a saving of Rs. 3,700 a year.